

29 February 2024

**Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the second payment request submitted by Denmark on 21 December 2023, 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 21 December 2023, Denmark submitted a request for payment for the second 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 18 milestones and targets of the second instalment of the non-repayable support, as set out in Section 2.3(3.1) of the Council Implementing Decision of 9 November 2023 on the approval of the assessment of the recovery and resilience plan for Denmark<sup>1</sup>.

For two targets covering a large number of recipients, 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 18 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 momentum includes a new digital strategy ("*National Strategy for Digitalisation – together in the digital development*") and its subsequent implementation plan. The strategy covers a wide range of topics, including underpinning economic growth in small- and medium sized enterprises through digitalisation, improving public digital services, strengthening their interoperability and enhancing cyber- and information security. The milestones and targets also confirm progress towards the implementation of four research and development innovation missions: they involve broad consortiums of research institutions, enterprises and public entities and focussing on key green technologies (carbon capture, use and storage; green transportation; agriculture and food production; and plastics and textile waste reduction). Other investments concern a subsidy for scrapping old diesel cars as well as a scheme supporting high-speed internet installations in private households in rural areas.

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> 14473/23 ADD 1

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## Non-repayable support

<b>Number:</b> 4	Related Measure: C1.I3: Digital solutions in the healthcare sector	
<b>Name of the Milestone:</b> Implementation of a digital questionnaire in the app "MinLæge" ("My Doctor")		
<b>Qualitative Indicator:</b> Implementation of digital questionnaires and patient reported data through the app MinLæge.		<b>Time:</b> Q1 2022
<b>Context:</b>		
<p>The objective of the measure is to develop new digital solutions by the Ministry of Health to make citizens and the healthcare system more connected following the COVID-19 pandemic. These solutions foster the widespread use of digital technologies, patient involvement, and the widespread use of telemedicine.</p> <p>Milestone 4 concerns the development of digital questionnaires covering pneumococcus, influenza and pregnancy to allow for rapid stratification of patients in terms of vaccination needs and other medical conditions.</p> <p>Milestone 4 is the third and last milestone of the investment, and it follows the completion of milestone 2 and target 3, related to evaluation of patient involvement and increased use of telemedicine and the development of the telemedicine consultation application ContactDoctor ('KontaktLæge').</p>		
<b>Evidence provided:</b>		
<p>In line with the verification mechanism set out in the Operational Arrangements, the following evidence was provided:</p> <ol style="list-style-type: none"> <li>i. <b>Summary document</b> duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.</li> <li>ii. A copy of <b>the certificate of works completion</b> confirming the successful implementation of questionnaires on pneumococcus, influenza and pregnancy which enables general practitioners to request users to fill out digital questionnaires and to stratify patients in relation to vaccinations, signed by the Danish Ministry of the Interior and Health and MedCom on 14 August 2023.</li> <li>iii. <b>Links to the platform of the digital questionnaire</b> in application stores App Store and Google Marketplace: <a href="https://apps.apple.com/dk/app/min-l%C3%A6ge/id1445003295?l=da">https://apps.apple.com/dk/app/min-l%C3%A6ge/id1445003295?l=da</a>, <a href="https://play.google.com/store/apps/details?id=com.trifork.minlaege&amp;hl=en">https://play.google.com/store/apps/details?id=com.trifork.minlaege&amp;hl=en</a></li> </ol> <p>The authorities also provided:</p> <ol style="list-style-type: none"> <li>i. A copy of <b>the Signed Work Order Agreement</b>, stipulating the specifications of the deliverable to be produced, i.e., the development of digital questionnaires on pneumococcus, influenza, and pregnancy, between the Danish Organization of General Practitioners and MedCom, signed on 12 March 2021.</li> <li>ii. A copy of <b>the Written report</b> entitled Clinical Messages in Klinik +, Status and Evaluation 2022 11 28/PIO and Virgilerne (<i>Klinikbeskeder i Klinik+, Status og Evaluering 2022 11 28/ PIO og Virgilerne</i>) from 28 November 2022 drafted by the Danish Organization of General Practitioners and Virgilerne, a consultancy, presenting the technical and medical conclusions on the added questionnaires and the utilization of the application My Doctor (<i>Min Læge</i>).</li> <li>iii. <b>Extracts from the digital questionnaire</b>, including screenshot showing the user side of the My Doctor application (<i>Min Læge</i>) page for the pregnancy questionnaire, and a completed</li> </ol>		

pregnancy questionnaire from the general practitioners' perspective of the My Doctor application/system.

**Analysis:**

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

**The objective of the measure shall be to allow general practitioners to use “My Doctor” to ask users to fill out digital questionnaires on pneumococcus, influenza and pregnancy**

The implementation of a digital questionnaire in the app My Doctor (*Min Læge*) has been completed, as demonstrated by the Certificate of works completion confirming the successful implementation of questionnaires on pneumococcus, influenza and pregnancy which enables general practitioners to request users to fill out digital questionnaires and to stratify patients in relation to vaccinations, signed by the Ministry of the Interior and Health and the contracting party MedCom on 14 August 2023 (hereinafter referred to as “the certificate”). The certificate confirms that the implementation enables general practitioners to request users to fill out digital questionnaires on pneumococcus, influenza, and pregnancy with the aim to stratify patients in relation to vaccinations and other medical conditions (page 1). This is also further supported by the Signed Work Order Agreement, stipulating the specifications of the deliverable to be produced, such as, the development of digital questionnaires on pneumococcus, influenza, and pregnancy, between the Danish Organization of General Practitioners and MedCom signed on 12 March 2021 (hereinafter referred to as “Signed Work Order Agreement”). The Danish Organization of General Practitioners is responsible for providing the deliverables through the use of defined subcontractors (Signed Work Order Agreement, section 2 paragraph 2). The Signed Work Order Agreement stipulates the specifications of the deliverable to be produced i.e., the development of digital questionnaires on pneumococcus, influenza, and pregnancy (page 1). Section 2 of the Signed Work Order Agreement provides for the development of *inter alia* questionnaires on pneumococcus, influenza, and pregnancy. Moreover, the deliverables should result in the development of a shared web application to the general practitioners' clinics that can handle filled in questionnaires by patients, also called “patient-reported data” (*patientrapporterede oplysninger*) (Signed Work Order Agreement, section 2, paragraph 4).

**and thus quickly stratify patients in relation to vaccinations and to other medical conditions.**

The written report entitled Clinical Messages in Klinik+, Status and Evaluation 2022 11 28/PIO and Virgilerne (*Klinikbeskeder i Klinik+, Status og Evaluering 2022 11 28/ PIO og Virgilerne*) from 28 November 2022 drafted by the Danish Organization of General Practitioners and Virgilerne, a consultancy, presenting the technical and medical conclusions on the added questionnaires and the utilization of the application My Doctor (*Min Læge*) (hereinafter referred to as “the written report”)., supports the idea that the app's aforementioned functions have enabled general practitioners to quickly stratify patients in relation to vaccinations and to other medical conditions. In particular, the written report presents the number of messages that were sent out related to influenza inoculation (pages 7-8) between 5 September 2022 and 24 November 2022. Moreover, the written report states that the implementation has allowed the general practitioners to stratify according to criteria such as age and sex (pages 2-3 and 5). Hence via the implemented feature(s), the functionalities allow general practitioners to target people being in a target group in relation to vaccinations and to other medical conditions (pages 5 and 12-17).

**In close collaboration with The Danish Organization of General Practitioners, a written report containing the technical and medical conclusions shall be presented.**

The written report is presented in a collaboration between the Danish Organization of General Practitioners and Virgilerne, a consultancy. This is demonstrated by the title of the written report “Clinical Messages in Klinik +, Status and Evaluation 2022 11 28/PLO and Virgilerne (*Klinikbeskeder i Klinik+, Status og Evaluering 2022 11 28/ PIO og Virgilerne*)”, where PLO is an abbreviation for the Danish Organization of General Practitioners (*‘Praktiserende Lægers Organisation’*). Furthermore, the Danish Organization of General Practitioners’ logo and Virgilerne’s logo appear on the front page and in the written report (page 10).

The written report contains conclusions on the *medical* features of the implemented project and conclusions related to the *technical* features of the project:

- The *technical* output of the project showing that questionnaires regarding pregnancy and pneumococcus have been delivered is presented on page 5 and the description of the questionnaires is presented on page 6. The written report also shows that patients have the possibility to schedule an appointment for influenza vaccination and the use of this possibility thus far (pages 2, 7-8 and 19);
- The results of the *medical* features of the implemented projects are presented on pages 7-8. Page 7 describes the number of general practitioners that have access and uses the features of the platform is increasing. Messages to more than 58 500 patients from 46 different general practitioner facilities (*ydernumre*) have been sent between 5 September 2022 and 24 November 2022 (page 8). The written report indicates as part of its conclusion on the medical features that the implemented solutions are not yet widespread amongst the general practitioners but are gaining traction (pages 7-8).

**Commission Preliminary Assessment:** Satisfactorily fulfilled

<b>Number: 16</b>	Related Measure: C2.I6: Rehabilitation of industrial sites and contaminated land		
<b>Name of the Target:</b> Minimum 4 project application to rehabilitate an industrial site or contaminated land have been approved			
<b>Quantitative Indicator: Number</b>	<b>Baseline: 0</b>	<b>Target: 4</b>	<b>Time: Q1 2022</b>
<b>Context:</b>			
<p>The objective of the investment is to promote the rehabilitation of former industrial land areas contaminated by chemicals used in industrial processes. It consists in granting subsidies for the implementation of projects remediating the contaminated site to the regional authorities holding the administrative responsibility over the contaminated soil.</p> <p>This target requires that the Danish Environmental Protection Agency receives and approves at least four applications for projects aimed at the rehabilitation of certain specific sites, identified on the basis of political priority, severity of the contamination and risk for the surrounding areas.</p> <p>This target is the first step in the implementation of the measure and will be followed by milestone 17 and target 18, respectively related to the submission of a report on the advancement of approved projects and to the initiation of the full-scale rehabilitation of at least four contaminated sites. The investment has a final expected date for implementation on Q2 2026.</p>			
<b>Evidence Provided:</b>			

In line with the verification mechanism set out in the Operational Arrangements, the following evidence was provided:

- i. **Summary document** duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled;
- ii. A **spreadsheet with the names of approved projects and the projects' description** in line with the objectives of the scheme.

The authorities also provided:

- i. A copy of the **six signed applications**, and their annexes, for a specific site submitted by the responsible regional authorities to the Danish Environmental Protection Agency (DEPA) between 28 October and 30 November 2021;
- ii. A copy of the **six commitment letters** addressed by DEPA to the beneficiary regional authorities, signed by the same authorities on 15 December 2021;
- iii. The **Public Procurement Act No. 1564 of 15 December 2015** (LOV nr 1564 af 15/12/2015, *Udbudsloven*) entered into force on 16 December 2015;
- iv. The **Political agreement to the 2021 Finance Act of 6 December 2020** (*Aftale mellem regeringen og Radikale Venstre, Socialistisk Folkeparti, Enhedslisten og Alternativet om: Finansloven for 2021*);
- v. The **Executive Order No. 1353 of 21 June 2021** (BEK nr 1353 af 21/06/2021) on subsidies for the regional council's clean-up of generational pollution (*Bekendtgørelse om tilskud til regionsrådets oprensning af generationsforureninger*) entered into force on 24 June 2021;
- vi. The **Danish Regions' comprehensive plan for generational pollution** (*En samlet plan for generationsforureninger*) of March 2020.
- vii. The **Executive Order No. 282 of 27 March 2017** (LBK nr 282 af 27/03/2017) on the Contaminated Soil Act (*Bekendtgørelse af lov om forurennet jord*) entered into force on 29 March 2017.

#### **Analysis:**

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

**The Danish Environmental Protection Agency shall have received and approved at least 4 applications for the specific sites.**

The Executive Order No. 1353 of 21 June 2021 on subsidies for the regional council's clean-up of generational pollution (*Bekendtgørelse om tilskud til regionsrådets oprensning af generationsforureninger*) (hereinafter referred to as "Order No. 1353") lays down the framework for the allocation of grants for the clean-up of generational pollution in ten sites.

The Danish Environmental Protection Agency (DEPA) received from the relevant regional authorities holding administrative responsibility over the contaminated soil six signed applications, and their annexes for remediation projects addressing a specific site between 28 October and 30 November 2021 (hereinafter referred to as "six signed applications"). The specific sites addressed by the six signed applications are Kærgård Klitplantage, the former Grindsted Power Station, Himmarn Strand, Naverland 26, Lundtoftevej 150-160, Collstropgrunden. On 14 December 2021, DEPA addressed six commitment letters to the relevant regional authorities managing the approved projects, thus approving application for six sites (hereinafter referred to as "six commitment letters"). The six commitment letters were countersigned by the beneficiary regional authorities on 15 December 2021.

### **The specific projects shall be cost-effective**

The section “*Financial framework for the grant*” of the six commitment letters (page 2) states that the grant recipient is responsible, in relation to subcontractors, that contracts entered into terms regarding price, guarantee, warranty, complaints and liability that are customary and advisable, and that the contract entered into normal commercial terms. Moreover, the contract sum is required not to exceed the budgeted amount (page 2). These criteria together demonstrate a focus on both tangible deliverables, costs, and risks, and their joint use proves that cost-effectiveness was contractually ensured.

Furthermore, the section “*Project management*” of the six commitment letters also states that the funds must be used in accordance with procurement legislation. When the six applications for a specific site were approved by Danish Environmental Protection Agency, the Public Procurement Act No. 1564 of 15 December 2015 (hereinafter referred to as “Act No. 1564”) of 15 December 2015 (*Udbudsloven*) was in force. Act No. 1564 defines public procurement procedures so that effective competition can achieve the best possible use of public funds, therefore ensuring cost-effectiveness (section 1).

### **[A]nd sites shall be chosen based on at least political priorities, severity of the contamination and the risk for the surrounding areas.**

The Danish Regions, an organisation representing the five regions in Denmark and endowed with its own political structure, presented a comprehensive plan for generational pollution in March 2020 (*En samlet plan for generationsforureninger*) whereby ten specific sites were identified as priority (pages 1-2).

In the political agreement on the 2021 Finance Act of 6 December 2020 (*Aftale mellem regeringen og Radikale Venstre, Socialistisk Folkeparti, Enhedslisten og Alternativet om: Finansloven for 2021*), the parties to the agreement decided to allocate DKK 630 million to clean up large generational pollutants in Denmark and that generational pollution at five sites must be prioritised (pages 17-18).

As evidenced by Annex 1 to the Order No. 1353, the list of specific sites of political priority was later expanded to include another five sites.

The six specific sites for which an application was received and approved by the Danish Environmental Protection Agency belong to the list of ten sites of political priority in Annex 1 to the Order No. 1353 of 21 June 2021 on subsidies for the regional council's clean-up of generational pollution (*Bekendtgørelse om tilskud til regionsrådets oprensning af generationsforureninger*).

The Danish Regions’ comprehensive plan for generational pollution of March 2020 identified ten main sites contaminated by “generational pollution” as a political priority. On page 1 the comprehensive plan defines generational pollution as soil contamination that is extraordinary, not only in its scope, but also in the demands it places on its management.

The Executive Order No. 282 on the Contaminated Soil Act (hereinafter referred to as “Order No. 282”) of 27 March 2017 (*Bekendtgørelse af lov om forurennet jord*) requires the regional councils, in cooperation with the municipal council, to carry out mapping, possibly through technical studies, of contaminated sites (Section 3). As part of this mapping exercise, the regional council (governing body of a Danish region) “shall determine, with a view to further public action, those areas where there are pollution or sources of pollution that may (1) have a detrimental effect on groundwater, (2) have a

*detrimental effect on surface water; (3) adversely affect international nature conservation areas; or (4) have a detrimental effect on people on housing, children’s institution or public playground” (Order No. 282, Section 6).*

The Danish Regions’ comprehensive plan for generational pollution of March 2020 refers to these four areas of effect to identify the ten selected sites. In its Annex (pages 7-26), the comprehensive plan included factsheets explaining the political priority for each of the ten contaminated sites:

- the risk posed in relation to criteria of the Executive Order on the Contaminated Soil Pollution Act No. 282 of 27 March 2017;
- the activity/cause of pollution;
- characteristics of the pollutants.

Against this background, the ten specific sites, including the ones object of the six applications received and approved by the Danish Environmental Agency, were chosen based on the severity of the contamination and the risk for the surrounding areas.

Furthermore, in line with the description of the measure, **the initiative shall be implemented by granting a subsidy to the Danish Regions (administrative entity on regional level) which holds the administrative responsibility for contaminated soil.**

The Executive Order No. 1353 on subsidies for the regional council's clean-up of generational pollution of 21 June 2021 (*Bekendtgørelse om tilskud til regionsrådets oprensning af generationsforureninger*) (*hereinafter referred to as “Order No. 1353”*) lays down the framework for the allocation of grants for the clean-up of the generational pollution at ten sites listed in its Annex 1.

Section 2, para. 1, of the Order No. 1353 further clarifies that the grants are awarded in accordance with an overall plan for generation pollution drawn up by the Danish Regions. Furthermore, section 7, para. 1 provides that the Environmental Protection Agency commits grants to the Regional Council for each of the projects for which aid has been applied for.

The Regional Council referred to under Section 7, para. 1 of the Order No. 1353 is the governing body of a Danish region.

**Commission Preliminary Assessment:** Satisfactorily fulfilled

<b>Number:</b> 23	Related Measure: C3.I2: Energy efficiency in industry	
<b>Name of the Milestone:</b> The annual application rounds for the subsidy scheme to achieve energy savings in the industry are completed.		
<b>Qualitative Indicator:</b> Funds are allocated to private-owned production, trade and service companies, including agriculture, horticulture and fishery. Subsidies are distributed to projects that reduces the overall final energy consumption in Danish industry		<b>Time:</b> Q4 2022
<b>Context:</b> The measure aims to support energy efficiency measures and promote the transition to green energy in the business sector, resulting in reduced greenhouse gas emissions. This will expand an existing national scheme, targeting energy savings in private businesses.		



Milestone 23 concerns the completion of the annual application rounds for the subsidy scheme to achieve energy savings in industry. The milestone is reached upon the completion of all application rounds and the distribution of subsidies to projects.

Milestone 23 is the second milestone of the investment, and it follows the completion of milestone 22 related to the entry into force of the legal framework for the subsidy scheme. It will be followed by target 24 that defines a target for the energy that have been saved due to the subsidiary scheme. The investment has a final expected date for implementation in Q4 2024.

**Evidence provided:**

In line with the verification mechanism set out in the Operational Arrangements, the following evidence was provided:

- i. **Summary document** duly justifying how the milestone (including all constitutive elements) was satisfactorily fulfilled.
- ii. **A copy of the public announcement by the Danish Energy Agency of the subsidy scheme** for 2022 including the envisaged dates for the launch of five application rounds in 2022. Link: <https://ens.dk/presse/se-hvornaar-du-kan-soege-om-tilskud-fra-erhvervspuljen-i-2022>
- iii. **A copy of the compilation of newsletters from 2022** by the Danish Energy Agency advertising the launch of each of the five application rounds.
- iv. **A copy of the annual report from 11 April 2023 by the Danish Energy Agency entitled Annual Report Business Pool 2022 'Årsrapport Erhvervspuljen 2022'** where relevant paragraphs pertaining to the application rounds have been highlighted.
- v. The **list of selected beneficiaries and projects** selected under the scheme including the allocated funding.

The authorities also provided:

- i. **A copy of Administrative order No. 2237 of 1 December 2021** (BEK nr 2237 af 01/12/2021) on grants for energy savings and energy efficiency in businesses ('*Bekendtgørelse om tilskud til energibesparelser og energieffektiviseringer i erhvervsvirksomheder*') published in the official Danish law journal (*retsinformation*). Link: <https://www.retsinformation.dk/eli/lta/2021/2237>

**Analysis:**

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

**The milestone shall be reached when all application rounds are completed**

All five application rounds have been completed (in 2022). The public announcement by the Danish Energy Agency of the subsidy scheme for 2022 (hereinafter referred to as "the public announcement") contains the dates for the five sequential application rounds in 2022 (page 1). The opening and closing dates of the five application rounds are also evidenced by the compilation of newsletters from 2022 by the Danish Energy Agency (hereinafter referred to as "the newsletters") (pages 1-5). Both the public announcement and the newsletters demonstrate that the last of the five sequential calls for applications was launched on 30 August 2022 with a deadline of 13 September 2022 for the first phase of the fifth call and a deadline of 1 November 2022 for the second phase of the fifth call (page 1 of the public announcement and page 5 of the newsletters).

The dates in the newsletters match the dates in the public announcement from the Danish Energy Agency (page 1 of the public announcement and pages 1-5 of the newsletters). Consequently, both the public announcement and the newsletters demonstrate that all five calls were successfully completed.

Furthermore, on pages 1 and 2 of the Annual report from 11 April 2023 by the Danish Energy Agency entitled Annual Report Business Pool 2022 'Årsrapport Erhvervspuljen 2022' (hereinafter referred to as "the annual report"), it is described that all five application rounds were completed in 2022.

**and funds allocated to achieve energy savings in the industry**

As indicated on pages 1 and 2 of the annual report, DKK 224 million were allocated in 2022 to achieve energy savings in the industry. . Both the public announcement and the newsletters demonstrate that the funds are made available for private owned companies to apply for. This is further confirmed by section 1 and section 6(2) of the Administrative order No. 2237 of 1 December 2021 on grants for energy savings and energy efficiency in businesses (hereinafter referred to as "Administrative order No. 2237"). It stipulates that only non-public companies are eligible to apply for grant commitments for projects aimed at achieving energy savings and energy efficiency improvements in their final energy consumption in Denmark, including reducing the use of fossil fuels. Conversely, funds are allocated to private owned companies, thereby equivalent to 'industry', the overarching term used in the milestone description.

That the funds have been allocated to a wide array of companies being part of the overarching term industry is also evidenced by the annual report, in which it is shown that the following grant commitments were given to companies in the following sectors (page2):

- production, 211 grant commitments.
- wholesale and retail, 147 grant commitments.
- agriculture, forestry/horticulture and fishery, 57 grant commitments.
- real estate - commercial property leasing, 56 grant commitments.

Whereas 'Wholesale and retail' are sectors related to trading of goods 'real estate – commercial property leasing' is a service, thereby demonstrating that funds are allocated to different sectors part of industry.

The administrative order No. 2237 (section 6(1)) provides that applicants are prioritised based on the expected price per kWh per year over the lifetime of the project. The cheaper the price per kWh, the better the offer is ranked. The competitive selection procedure is further evidenced by the definition of 'offered price' in section 3 (3), and both section 12 (3) and section 15 (3). Furthermore, on page 2 of the annual report it is described that the expected outcome of the subsidised projects amounts to an abatement of energy consumption of 500 GWh yearly. Hence, the subsidies are upon a competitive selection procedure distributed to projects that reduce the overall final energy consumption in Danish industry.

**Commission Preliminary Assessment: Satisfactory fulfilled**

<b>Number: 42</b>	Related Measure: C5.I1: Sustainable Road Transport - Temporary increase in the scrapping premium for old diesel cars		
<b>Name of the Target:</b> 36 000 old diesel cars are scrapped due to the raised scrapping premium			
<b>Quantitative Indicator: Number</b>	<b>Baseline:</b> 17 000	<b>Target:</b> 36 000	<b>Time:</b> Q1 2022

**Context:**

The objective of this investment is to support the transition from old conventional cars to zero- or low-emission cars by increasing the scrapping premium for old diesel cars. This will help incentivise households to scrap their old diesel cars in favour of newer, less emitting cars, including zero and low-emission cars. This is expected to reduce the emission of PM2.5 by 17 tonnes and the emission of CO2 by approximately 7 000 tonnes.

Target 42 concerns the number of old diesel cars to be scrapped due to the increased scrapping premium, whereby at least 19 000 additional old diesel cars are expected to be scrapped in 2021 compared to the baseline of 17 000 diesel cars that was set for 2021. Therefore, in total 36 000 old diesel cars are expected to be scrapped due to the increased scrapping premium as of 1 January 2021. Target 42 is the only milestone or target of this investment.

**Evidence Provided:**

In line with the verification mechanism set out in the Operational Arrangements, the following evidence was provided:

- i. **Summary document** duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
- ii. **List of old diesel cars scrapped in 2021 due to the increased scrapping premium**, prepared by the Environmental Protection Agency. This includes the number of the scrapped old diesel cars between January 2021 and 7 September 2022 and the reference number of the scrapping certificate of each of the old diesel cars scrapped and the first registration date.

The authorities also provided:

- i. **List of all diesel cars scrapped under the regular scrapping premium**, prepared by the Danish Environmental Protection Agency. This includes the number of the scrapped old diesel cars between January 2021 and 31 December 2021 and the reference number of the scrapping certificate of each of the old diesel cars scrapped and the first registration date.
- ii. **Executive Order No. 516 of 24 March 2021** regarding the increased scrapping premium for old diesel cars, issued by the Ministry of Environment and published in the Danish Official Journal (*Retsinformation*) on 27 March 2021 (<https://www.retsinformation.dk/eli/lta/2021/516>).
- iii. 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:
  - a. **a scrapping certificate** for the scrapped old diesel car,
  - b. **proof of the bank transfer** of DKK 5000 compensation to the beneficiary from the agency in charge of the implementation of the scheme,
  - c. **extract from the official database** (*Caseinformation*) containing the relevant information for the scrapped cars.
- iv. A copy of the **Process description of the digital administration** of the scrapping of old diesel cars, prepared by the Danish Ministry of Environment.
- v. **Executive Order No. 1337 of 8 December 2019** regarding the scrapping of cars, issued by the Ministry of Environment and published in the Danish Official Journal (*Retsinformation*) on 11 December 2019 (<https://www.retsinformation.dk/eli/lta/2019/1337>).
- vi. A copy of the **extract “§ 23 Ministry of Environment” part of the finance act for the finance year 2022** by the Ministry of Finance <https://fm.dk/udgivelser/2022/februar/finansloven-for-2022/> published 29 December 2021 in the Danish Official Journal (*Retsinformation*) <https://www.retsinformation.dk/eli/lta/2021/2>

- vii. **Press release of 9 March 2021 published by the Ministry of Environment** in connection with the political agreement on the establishment of the diesel scrapping premium entitled “New pool opens: Get a cash gain when you scrap the old diesel car” (*Ny pulje åbner: Få en kontant gevinst, når du skrotter den gamle dieselbil*). <https://mim.dk/nyheder/pressemeddelelser/2021/marts/ny-pulje-aabner-faa-en-kontant-gevinst-naar-du-skrotter-den-gamle-dieselbil>

#### **Analysis:**

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

**The target shall be reached when the number of old diesel cars scrapped due to the raised scrapping premium increases to 36 000. In total, 36 000 old diesel cars shall be scrapped if the total fund is used by the end of 2021. Data on the baseline is uncertain but is assessed to be 17 000 diesel cars in 2021. The scheme is therefore expected to give at least 19 000 extra scrapped old diesel cars in 2021. The target refers to the number of old diesel cars that are scrapped due to the increased scrapping premium.**

The target figure of 36 000 cars to be scrapped from 1 January 2021 onwards consists of (i) the number of cars scrapped due to the regular scrapping premium, which was estimated in advance to be 17 000 cars, and (ii) the additionally scrapped cars due to the higher scrapping premium, which is a further 19 000 cars to be scrapped as of January 2021. As specified in the list of all diesel cars scrapped under the regular scrapping premium, prepared by the Environmental Protection Agency, 17 706 cars were scrapped with the regular scrapping premium. The Executive Order No. 516 of 24 March 2021 regarding the increased scrapping premium for old diesel cars (*hereinafter referred to as “Executive Order No. 516”*) increased the scrapping premium by DKK 2 800 to DKK 5 000 (Chapter 3, Section 4), whereby an additional 19 763 old diesel cars registered before 2006 were scrapped due to the increased scrapping premium in 2021, as specified in the list of old diesel cars prepared by the Environmental Protection Agency. Furthermore, as indicated in the list of old diesel cars scrapped in 2021, the total fund was not used in 2021 as 115 old diesel cars registered before 2006 were scrapped due to the increased scrapping premium in 2022. The extract “§ 23 Ministry of Environment” of the Finance act for the finance year 2022 (*hereinafter referred to as “the finance act”*) indicates that a limited amount of the total allocation was transferred from 2021 to 2022, thereby explaining why 115 cars were scrapped in 2022 (page 71). The increased scrapping premium was awarded on a first come first served basis until the allocated funds as per the finance act of 2021 were exhausted (section 7 (1)-(3) of the Executive Order No. 516). Considering the 17 706 scrapped cars under the regular scrapping period and the extra 19 880 scrapped old diesel cars under the increased premium, a total of 37 584 diesel cars were scrapped under the regular and the increased scrapping premium in the period 1 January 2021 to 7 September 2022.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met. The scrapping certificates and the extract from the official database (*Case information*) for the sample of 60 units confirmed that the 60 old diesel cars registered before 1 January 2006 have been scrapped under the increased scrapping premium. Furthermore, the sampled extracts from the official database and the corresponding proof of the bank transfer confirmed that DKK 5 000 were paid to the beneficiaries from the agency in charge of the implementation of the scheme.

**The legal basis of the initiative is the executive order No. 516 of 24 March, 2021. <https://www.retsinformation.dk/eli/lt/2021/516>.**

The Danish authorities provided a copy of the Executive Order No. 516, which as specified under Chapter 1, represents the legal basis for the increased compensation for end-of-life older diesel cars in connection with scrapping and scrapping of the car.

Furthermore, in line with the description of the measure, **in order to support the transition from old conventional cars to zero- or low-emission cars (particulate matter, NOx and CO2) the scrapping premium for old diesel cars shall be increased, thus promoting the incentive for households to scrap their old diesel cars in favour of newer, less emitting cars, including zero and low-emission cars. The subsidy scheme shall be initiated to increase the scrapping premium, so owners of diesel cars from before 1 January 2006 shall receive a scrapping premium of DKK 5 000, if they scrap their old diesel car, and their application is approved.** As specified in Executive Order No. 1337 of 8 December 2019 regarding the scrapping of cars (Section 26), the base scrapping premium amounts to DKK 2 200. Executive Order No. 516 (Chapter 1) indicates that an increased compensation is granted for end-of-life older diesel cars in connection with their delivery for scrapping. This is further determined in Chapter 3, whereby the scrapping premium for old diesel cars is increased by DKK 2 800 (Section 4). In order to qualify for this increased compensation, the diesel car must have been registered for the first time in the Vehicle Register before 1 January 2006 (Section 3, Paragraph 3, Point 1). Considering the base and the increased scrapping premium, the total scrapping premium for owners of diesel cars from before 1 January 2006 amounts to DKK 5 000.

The scrapping scheme implies an increased scrapping premium for car owners, notably households, as the scheme rewards the scrapping of these old diesel cars. The scheme is specifically directed towards households, since the application for receiving the scrapping premium can be made via the “borger.dk” website (*‘citizen.dk’*), aimed at private citizens/households (section 6 of the Executive Order No. 516). The scrapping scheme also constitutes an incentive in favour of newer, less emitting cars, since scrapping an old car reduces the number old cars available on the market, and acquiring a new car in practise implies buying a less emitting car, in line with technical development and EU and national legislation governing car emissions. Moreover, it is also demonstrated through the press release of 9 March 2021 published by the Ministry of Environment in connection with the political agreement on the establishment of the diesel scrapping premium (*hereinafter referred to as “the press release”*) that the purpose of the scheme is to promote the incentive for households to replace the scrapped car with an alternative means of transportation, notably a less emitting car. As stated in the press release, the scrapping of an old diesel car serves as an opportunity to buy an electric car.

Furthermore, in line with the description of the measure, **the administration set up shall be digital.** As specified in Executive Order No. 516 (Chapter 2, Section 2, Point 9), “DUS” is the online self-service solution made available by the Danish Environmental Protection Agency for scrapping end-of-life vehicles on borger.dk and virk.dk websites. As further specified in the Executive Order No. 516, the applications for increased reimbursement are made through “DUS” (Chapter 4, Section 6) and the payment of the reimbursement for applications that meet all the applicable conditions is processed in the order in which the applications are created in the self-service solution “DUS” (Chapter 4, Section 7, Paragraph 2). Furthermore, on the basis of the executive order, the Ministry of Environment provided a schematic process description of the digital administration set up for the scrapping of old diesel cars.

**Commission Preliminary Assessment:** Satisfactorily fulfilled

**Number:** 47

Related Measure: C5.I3: Car sharing and carpooling (awareness)

**Name of the Target:** Information campaigns regarding transportation congestion and car sharing has been exposed at least 30 000 000 times.

<b>Quantitative indicator:</b> Number	<b>Baseline:</b> 0	<b>Target:</b> 30 000 000	<b>Time:</b> Q4 2022
<p><b>Context:</b></p> <p>The measure aims to highlight the benefits for citizens, companies and society at large associated with car sharing and carpooling through information and behavioural campaigns.</p> <p>Target 47 requires that information campaigns regarding transportation congestion and car sharing have been exposed at least 30 000 000 times.</p> <p>Target 47 is the only target of this investment.</p>			
<p><b>Evidence Provided:</b></p> <p>In line with the verification mechanism set out in the Operational Arrangements, the following evidence was provided:</p> <ul style="list-style-type: none"> <li>i. <b>Summary document</b> duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.</li> <li>ii. <b>A Spreadsheet with documentary evidence</b> including: <ul style="list-style-type: none"> <li>a. Statement on the fulfilment of the campaign exposure target, number of consultations by date, copy of the campaign documentation;</li> <li>b. Statistics on engagement rates;</li> <li>c. Information campaign content;</li> <li>d. Target group selection based on initial analysis conducted in 2021.</li> </ul> </li> </ul> <p>The authorities also provided:</p> <ul style="list-style-type: none"> <li>i. <b>A copy of the first report by Gorm on online advertising reach</b> on car share and carpooling for the Danish Road Directorate of August to November 2022.</li> <li>ii. <b>A copy of the second report by Gorm on online advertising reach</b> on car share and carpooling for the Danish Road Directorate of February to April 2023.</li> <li>iii. <b>A copy of the first report on the campaign on car sharing and carpooling in the press</b> of August 2022 to November 2022, produced by independent company Infomedia for the Danish Road Directorate.</li> <li>iv. <b>A copy of the second report on the campaign on car sharing and carpooling in the press</b> of December 2022 to April 2023, produced by independent company Infomedia for the Danish Road Directorate.</li> <li>v. <b>A copy of the TV reach report of week 6-8 of 2023</b>, by TV2 the Danish government-owned broadcast and subscription television station.</li> <li>vi. <b>A copy of the data report of the Monsido reporting tool</b> on the campaign web site statistics of August 2022 to April 2023.</li> <li>vii. <b>Press releases of Danish Road Directorate launching campaign website</b> on carpooling and car sharing, of 8 August 2022.</li> <li>viii. <b>Extracts of campaign website</b> on carpooling and car sharing.</li> <li>ix. <b>A copy of the report on the promotion of Carpooling</b> - A national cross-cutting report on carpooling by the Danish Ministry of Transport, of 22 August 2022.</li> <li>x. <b>Explanation by Gorm X Envision on detecting ad fraud.</b></li> <li>xi. <b>Letter by TV2 explaining audience measurements methods</b>, of 14 November 2023.</li> <li>xii. <b>Extract of campaign website</b> of the Danish Road Directorate.</li> </ul>			

**Analysis:**

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

**The target shall be reached when the campaign has been exposed 30 000 000 times to a real-life person. The same real-life person may be exposed multiple times.**

The campaign has been exposed 98 502 055 times to a real-life person (spreadsheet with documentary evidence, Worksheet a1, cell F44). The same tab of this spreadsheet also demonstrates that exposures were achieved via the following channels: Facebook, Instagram, YouTube, Twitter, campaign website and television:

- 53 238 699 exposures were achieved by the social media and online advertising campaign from August 2022 to April 2023. This is certified by the first and second reports by the digital company Gorm on online advertising reach on car share and carpooling for the Danish Road Directorate;
- 30 316 214 exposures were achieved in the press from 31 August 2022 to 30 April 2023. This is certified by the two reports on the campaign on car sharing and carpooling produced by the independent company Infomedia for the Danish Road Directorate;
- 14 939 060 exposures were achieved on television. This is certified by the report of TV2 the Danish government-owned broadcast and subscription television station and the letter by TV2 explaining audience measurements methods;
- 8 082 exposures were achieved directly on the campaign website from August 2022 till April 2023. This is certified by a data report of the Monsido reporting tool.

**The campaign shall contain the following: 1. In order to inform about problems related to transportation waste, the campaign shall showcase statistics about: time spent in queues on the roads, average number of persons per car on the roads and the derived problems with CO2-emissions.**

The campaign showcases statistics about the time spent in queues on the roads for instance pointing out that Danish drivers waste 365,000 hours a day due to delays and queues on the road (spreadsheet with documentary evidence, screenshot from campaign on worksheet c2, line 14-61 and page 1 of the extract of the campaign website). The campaign also showcases statistics on the average number of persons per car on the roads: on average, only 1.16 people were in a car for a typical commute (spreadsheet with documentary evidence, screenshot from campaign on worksheet c3, line 12-75 and page 9 of the extract of the campaign website). The campaign also displays statistics about the problems linked to CO2-emissions: it mentions the CO2-emissions generated by car traffic (noting that commuting generates 5 550 tonnes of CO2 every day) but also by the manufacturing of cars and the consequences in terms of global warming (spreadsheet with documentary evidence, screenshot from campaign worksheet c4, line 11-149 and notably pages 1, 2 and 6 of the extract of the campaign website).

**2. In order to inform and create awareness on the benefits from car sharing and ride sharing, the campaign shall showcase best practices and the positive effects of car sharing and carpooling (economically, for the climate and the positive social aspect).**

The campaign showcases best practices on carpooling for instance on how to find partners online on in real life for carpooling (spreadsheet with documentary evidence, worksheet c5, line 12-172 and

page 4 of the extract of the campaign website) and car sharing (spreadsheet with documentary evidence worksheet c6, line 12-138 and pages 7 and 8 of the extract of the campaign website) on the campaign home page and Youtube videos.

The campaign also showcases in its messages on the campaign home page and Youtube videos the positive effects of car sharing and carpooling (spreadsheet with documentary evidence, worksheet c7, line 12 to 470 and page 4 of the extract of the campaign website) in terms of savings on car maintenance or on oil and car insurance (spreadsheet with documentary evidence, worksheet c7, lines 614, 683, 891, 1053 and page 1 and 6 of the extract of the campaign website). The campaign also points out the positive effects for the climate, notably the reduced CO2-emissions (spreadsheet with documentary evidence, worksheet c7, lines 600, 654, 713, 1024 and pages 1, 2, 4 and 8 of the extract of the campaign website). Furthermore, the campaign also mentions the positive social aspects including not being “bored” and “making long trip on the roads a bit cosier” (spreadsheet with documentary evidence, worksheet c7, lines 529, 713 and 954 and page 4 of the extract of the campaign website).

Furthermore, in line with the description of the measure, **information and behavioural campaigns aimed at informing about the challenges related to ‘transport waste’ as well as highlighting the benefits for citizens, companies and society at large associated with car sharing and carpooling shall be initiated.**

The campaigns were aimed at informing about the challenges related to ‘transport waste’ and mention the hours wasted in transport notably linked to congestion (spreadsheet with documentary evidence, worksheets c2, lines 14-61, c3, lines 12-75 and c4, line 13 and page 1 of the extract of the campaign website). The campaign was also aimed at changing the behaviour of citizens in light of the challenges linked to road waste. This is evidenced by the invitation to “get started with carpooling” and the emission calculator on the homepage which allows individual users to calculate how much money and emitted CO2 they can save from carpooling (page 2 and 4 of the extract of the campaign website). The campaign highlighting the benefits of car-pooling and car-sharing is aimed at citizens, companies and society at large which are encouraged to spread the messages of the campaign. Specific parts of the campaign including the campaign website are addressed to companies and municipalities and provide campaign materials for their use (spreadsheet with documentary evidence, worksheet c 7, line 1131-1203).

Furthermore, in line with the description of the measure, **the target groups of the campaigns shall be based on an initial analysis conducted in 2021 by the Danish Ministry of Transport and the Danish Road Directorate.**

The analysis conducted in 2021 (and published on August 2022) by the Danish Ministry of Transport and the Danish Road Directorate (Report on the promotion of Carpooling - A national cross-cutting report on carpooling) concluded that targeting private citizens directly to change commuting habits in Danish private car transport would be more effective compared to targeting business transport. Section 4 of the Report on the promotion of Carpooling - A national cross-cutting report on carpooling sets out the actions that can help to promote car-pooling. One of the actions in this section is to focus on users making daily commutes to work (section 4.4). This approach has been followed by the campaign which focuses on daily commutes to work and schools (spreadsheet with documentary evidence, worksheet c 5, line 51 and page 1 of the extract of the campaign website).

Furthermore, in line with the description of the measure, **the current expectation is that the target group shall consist of commuters and companies.**



The campaign highlighting the benefits of car-pooling and car-sharing is aimed at citizens, and companies. As mentioned above, the campaign focuses on daily commutes to work and schools (spreadsheet with documentary evidence, worksheet c 5, line 51 and page 1 of the extract of the campaign website). Similarly, specific parts of the campaign including the campaign website are addressed to companies and provide campaign materials for their use (spreadsheet with documentary evidence, worksheet c7, lines 1131-1203).

**Commission Preliminary Assessment:** Satisfactorily fulfilled

<b>Number: 54</b>	Related Measure: C6.R1: Digital strategy	
<b>Name of the Milestone:</b> Adoption of a new “Digital Strategy” in the Finance Act 2022 and of the implementation plan.		
<b>Qualitative Indicator:</b> The Danish government finalises negotiations with political parties in order to adopt a final that shall be implemented in the Finance Act for 2022 and a corresponding implementation plan.		<b>Time:</b> Q1 2022
<b>Context:</b>		
<p>The measure aims to address the main digital challenges for Denmark through the adoption and implementation of a new Digital Strategy in the Finance Act 2022. The new digital strategy consists of five sub-reforms focused on digitalisation in the public sector, businesses, public-private partnerships, the use of data and creating a framework for Denmark fit for a digital future.</p> <p>Milestone 54 concerns the adoption of a new “Digital Strategy” in the Finance Act 2022 and of the related implementation plan.</p> <p>Milestone 54 is the first step of the implementation of the reform and it will be followed by milestone 61 (in this payment request) related to adoption of a new National Cybersecurity strategy, milestone 55 related to the implementation of the digital strategy into relevant regulatory and legislative acts, milestone 56 related to the publication of an independent report on the achievements of the digital strategy and milestones/targets 57 to 61 related to the implementation of one of the five sub-reforms. The reform has a final expected date for implementation in Q4 2025.</p>		
<b>Evidence provided:</b>		
<p>In line with the verification mechanism set out in the Operational Arrangements, the following evidence was provided:</p> <ol style="list-style-type: none"> <li>i. <b>Summary document</b> duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.</li> <li>ii. <b>Digital strategy “National Strategy for Digitalisation – together in the digital development”</b>, published in May 2022, by the Ministry of Finance (link: <a href="https://www.digst.dk">National Strategy for Digitalisation - together in the digital development (digst.dk)</a>)</li> <li>iii. <b>A copy of Implementation plan for the Digital Strategy of 25 September 2023</b>, presenting the initiatives financed by the Recovery and Resilience Facility (‘RRF’), including the different annexes with descriptions of the initiatives financed by the RRF.</li> </ol> <p>The authorities also provided:</p> <ol style="list-style-type: none"> <li>i. <b>A copy of the political agreement to the Finance Act 2022 of 6 December 2021</b> (<i>Aftale mellem regeringen og Socialistisk Folkeparti, Radikale Venstre, Enhedslisten, Alternative tog Kristendemokraterne om: Finansloven for 2022</i>).</li> </ol>		

- ii. **Report from the Digitalisation Partnership**, “*Visions and recommendations for Denmark as a digital pioneer*”, published on 1 October 2021.
- iii. **Table with reference** to provisions in the 2022 Finance Act with initiatives with cost from the Digital Strategy and relevant extracts from the Finance Act 2022 prepared by the Ministry of Finance.
- iv. **The Finance Act 2022**

**Analysis:**

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

**1) Building upon the recommendations of the “Digital Partnership”,**

The digital strategy “*National Strategy for Digitalisation – together in the digital development*” published in May 2022, by the Ministry of Finance (hereinafter referred to as “Strategy”) builds upon the recommendations of the Digital Partnership as indicated in its introduction (page 3). A specific section of the Strategy entitled “the Danish Government Digitisation Partnership” also recalls the input of the Digital Partnership and its impact (pages 10 and 12). The Digital Partnership resulted in 46 recommendations within seven areas such as digital healthcare, digital public services, and transport, as indicated in the report from the Digitalisation Partnership (pages 5 to 7). The Strategy builds upon these recommendations, for instance, it contains measures linked to the digital dimension of the green transition (Vision 6 of the Strategy - Acceleration of the green transition through digital solutions of the National Strategy for Digitalisation) such as a digitisation programme for the utilities sector to progress towards a coherent green utilities sector that makes better use of resources and infrastructure across value chains and supply types (page 43, Vision 6 of the Strategy) This builds upon recommendation 28 of the Digital Partnership to ensure an efficient green transition via a national data space for energy and utility data (page 32, Section 3.5 on green transition of the report from the Digitalisation Partnership).

**and following negotiations with political parties**

In the Political Agreement on the Finance Act 2022 of 6 December 2021, the government agreed that it would adopt the Strategy based on the recommendations of the Digital Partnership (page 16). The Political Agreement on the Finance Act 2022 was negotiated between the government and the political parties Green Left (Socialistisk Folkeparti), the Danish Social Liberal Party (Radikale Venstre), the Red-Green Alliance (Enhedlisten), the Alternative (Alternativet) and the Christian Democrats (Kristendemokraterne) (page 2 and 14). The Strategy was then adopted and certain parts already implemented into relevant regulatory and legislative acts as part of the Finance Act 2022.

**to adopt a final strategy**

The digital strategy “*National Strategy for Digitalisation – together in the digital development*” was adopted by virtue of being published as a report by the Danish government through the Ministry of Finance in May 2022. The report is signed by the Danish government and states that “with the strategy, the government sets the digital course, both in the short and long term” (page 3). The Strategy consists of 61 initiatives under nine visions (pages 62-70) and it is accessible via [National Strategy for Digitalisation - together in the digital development \(digst.dk\)](https://www.digst.dk). This strategy is presented as final Strategy addressing both short-term and long-term needs (page 3).

**initiatives with costs are incorporated in the Finance Act 2022.**

The costs of initiatives are incorporated in the Finance Act 2022. The costs of several initiatives, such as for the digital transformation of Danish companies through “SME-digital” programme or the creation of a Data Ethics Council which are financed by the Recovery and Resilience Facility funding, are listed in the Finance Act 2022 (table with reference to provisions in the 2022 Finance Act with initiatives with cost from the Digital Strategy and extracts of the Finance Act 2022 and pages 16-17, section “Denmark’s digital future” and column c of the implementation plan for the Digital Strategy from 25 September 2023).

## **2) The strategy shall address the main challenges identified by the Digital Partnership.**

The Strategy reflects the Digital Partnerships’ focus areas and recommendations. The Digitalisation Partnership *Visions and recommendations for Denmark as a digital pioneer*, identified seven “focus areas” where digital challenges existed, each representing either sectors or key sector areas in the Danish society which the Partnership would benefit the most from digitalisation (pages 12-14 and 20-21). The focus areas thus constitute the main challenges identified by the Digital Partnership. These focus areas are addressed by the following visions in the Strategy:

- Focus area 1 “*Increased growth and exports through the world's most digitised and productive businesses*” is addressed through vision 4 (pages 29-31 and 64-65) and vision 8 in the Strategy (pages 51-55 and 69).
- Focus area 2 “*The world's best digital public sector*” is addressed through vision 2 (page 21-23 and 63), vision 3 (pages 25-27 and 64), vision 5 (pages 33-36 and 66) and vision 7 in the Strategy (pages 45-49 and 68).
- Focus area 3 “*Digital public service with focus on the individual*” is addressed through vision 2 (pages 21-23 and 63), vision 3 (page 25-27 and 64), vision 5 (pages 33-36 and 66) and vision 7 (pages 45-49 and 68) and vision 9 in the Strategy (pages 57-60 and 70).
- Focus area 4 “*Healthcare as digital frontrunner*” is addressed through vision 5 (pages 33-36 and 66).
- Focus area 5 “*A greener Denmark through digitisation of the utility sector*” is addressed through vision 6 (pages 39-43 and 67-68).
- Focus area 6 “*Intelligent and flexible transport through digitisation*” is addressed through vision 6 (pages 39-43 and 67-68).
- Focus area 7 “*Accelerated innovation through public-private partnerships*” is addressed through vision 3 (pages 25-27) and vision 4 (pages 29-31 and 64-65).

**The objectives of the “Digital strategy” shall be as follows:**

### **1. Creating the digital public sector of the future by continuous modernisation of the digital infrastructure meeting the needs of all citizens and businesses and strengthening connectivity.**

This objective is addressed through vision 2 “*Coherent services for citizens and business*” (pages 21-23 and 63), vision 3 “*More time for welfare*” (page 25-27 and 64), vision 5 “*The digital healthcare of the future*” (pages 33-36 and 66) and vision 7 “*A strong ethical and responsible digital foundation*” in the Strategy (pages 45-49 and 68).

### **2. Securing the digital professions and jobs of the future by strengthening digitisation within business and industry supporting growth and trade in goods and services.**

This objective is addressed through vision 4 “*Increased growth and digital SMEs*” in the Strategy (pages 29-31 and 64-65).

**3. Creating better opportunities for co-creation and innovation by using new technologies and public-private partnerships to streamline and improve public digital services, accelerate digital transition of businesses, and support climate change mitigation.**

This objective is addressed through vision 3 “*More time for welfare*” (pages 25-27), vision 4 “*Increased growth and digital SMEs*” (page 29-31 and 64-65), vision 6 “*Acceleration of the green transition*” (pages 39-43 and 67-68), and vision 7 “*A strong ethical and responsible digital foundation*” in the Strategy (pages 45-49 and 68).

**4. Creating a data-driven society by promoting better access to data, secure and interoperable data infrastructures, and digital - ready regulatory framework to improve the digitalisation of SMEs, health systems and digital services.**

This objective is addressed through vision 2 “*Coherent services for citizens and business*” (pages 21-23 and 63), vision 4 “*Increased growth and digital SMEs*” (page 29-31 and 64-65), vision 5 “*The digital healthcare of the future*” (pages 33-36 and 66), vision 6 “*Acceleration of the green transition*” (pages 39-43 and 67-68), and vision 7 “*A strong ethical and responsible digital foundation*” in the Strategy (pages 45-49 and 68).

**5. Creating a framework for Denmark fit for a digital future whilst preserving the best of the society by enhancing cyber -and information security, digital skills and competencies benefitting all citizens, businesses and employees.**

This objective is addressed through vision 1 “*Strengthened cyber and information security*” (pages 17-19 and 62) and vision 9 “*A population ready for a digital future*” in the strategy (pages 57-60 and 70).

**3) The Ministry for Finance shall provide an “implementation plan”. This shall include a list of measures agreed under the new digital strategy to achieve the five objectives, including detailed descriptions on concrete initiatives, target groups, financing and costs in accordance with EU Regulation 241/2021. The implementation plan shall also include the budget allocation among the different objectives, the responsible ministries/agencies and a list of relevant regulatory and legislative acts that need to be changed.**

Implementation plan for the Digital Strategy of 25 September 2023 provides details on the initiatives financed by the RRF. It lists a detailed description of concrete initiatives (first column), how the initiatives achieve one or several of the five objectives of the milestone description (column 6), the target group (column 7) the financing (column 2) and costs (column 4). The plan also includes the budget allocation (column 4) as well as the responsible ministries and necessary relevant regulatory and legislative acts to be amended (column 5). It also explicitly states that the measures from the recovery and resilience plan should be funded by the Recovery and Resilience Facility and therefore in accordance with EU Regulation 241/2021).

Furthermore, in line with the description of the measure, **the Danish government shall establish an expert group called “digitalisation partnership”, consisting of the main stakeholders of the industry (including business representatives, experts). This expert group shall analyse the main digital challenges for Denmark and shall make recommendations on policy, reform and investments.**

The Danish government established an expert group called “the Digitalisation partnership” in 2021 consisting of the main stakeholders of the industry. This included business representatives, experts representatives from the research communities, civil society, and local and regional governments (list of members of the digitalisation partnership in table 2, page 122 of the Report from the digital

partnership). “The Digitalisation partnership” analysed the main digital challenges for Denmark in terms of seven focus areas (page 13 of the Report from the digital partnership) and handed over 46 recommendations to the Danish government. These recommendation touch upon policy, reforms and investments (table 1, page 120 of the Report from the digital partnership). “The Digitalisation partnership” concluded its work in autumn 2021 (page 3 of the Strategy).

**Commission Preliminary Assessment:** Satisfactorily fulfilled

<b>Number: 61</b>	Related Measure: C6.R1.Digital Strategy
<b>Name of the Milestone:</b> Adoption of a new National Cybersecurity strategy	
<b>Qualitative Indicator:</b> The government adopts a new National Cybersecurity strategy	<b>Time:</b> Q4 2022
<p><b>Context:</b></p> <p>The measure aims to address the main digital challenges for Denmark through the adoption and implementation of a new Digital Strategy in the Finance Act 2022. The new digital strategy consists of five sub-reforms focused on digitalisation in the public sector, businesses, public-private partnerships, the use of data and creating a framework for Denmark fit for a digital future.</p> <p>Milestone 61 concerns the adoption of a new National Cybersecurity strategy. The milestone contributes to the digital transition by putting in place a framework to enhance the cyber- and information-security.</p> <p>Milestone 61 is the second milestone of the reform, it follows the completion of milestone 54 (in this payment request), related to the adoption of a new Digital Strategy in the Finance Act 2022. It will be followed by milestone 55 related to the implementation of the digital strategy into relevant regulatory and legislative acts, milestone 56 related to the publication of an independent report on the achievements of the digital strategy and targets 57 to 60 related to the implementation of one of the other five sub-reforms. The reform has a final expected date for implementation in Q4 2025.</p>	
<p><b>Evidence provided:</b></p> <p>In line with the verification mechanism set out in the Operational Arrangements, the following evidence was provided:</p> <ol style="list-style-type: none"> <li>i. <b>Summary document</b> duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled;</li> <li>ii. <b>A copy of The Danish National Strategy for Cyber and Information Security 2022-2024</b>, published on 15 December 2021 on the website of the Agency for Digital Government, by the Danish Government. The publication can be found on the following link: <a href="https://en.digst.dk/strategy/the-danish-national-strategy-for-cyber-and-information-security/">https://en.digst.dk/strategy/the-danish-national-strategy-for-cyber-and-information-security/</a></li> </ol> <p>The authorities also provided:</p> <ol style="list-style-type: none"> <li>i. <b>A copy of Political agreement of the Finance Act 2022</b>, of 6 December 2021 (<i>Aftale mellem regeringen og Socialistisk Folkeparti, Radikale Venstre, Enhedslisten, Alternative tog Kristendemokraterne om: Finansloven for 2022</i>).</li> </ol>	
<b>Analysis:</b>	

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

**The target shall be reached when Denmark has adopted a new cyber and information security strategy**

The Danish National Strategy for Cyber and Information Security 2022-2024 was included in the Political agreement to the Finance Act 2022 of 6 December 2021 (page 17), where government and the parties to the agreement noted that the government presents a national strategy for cyber and information security that continues to ensure a high level of cyber and information security in Denmark. The new cyber and information security strategy "Danish National Strategy for Cyber and Information Security 2022-2024" was published on 15 December 2021 on the Danish Agency for Digital Government, and on the Government's website (hereinafter referred to as "National Strategy for Cyber and Information Security"). As indicated on the website of the Agency for Digital Government, "The Danish Government's National Strategy for Cyber and Information Security 2022-2024 has been adopted to help enhance technological resilience; secure the protection of critical government ICT systems; and improve the knowledge and skills of residents, business and authorities". Furthermore, as the preface indicates (pages 4-5), the National Strategy for Cyber and Information Security is published by the Danish Government.

**with the overall aim of strengthening and securing the public and private sector against new areas of attack and potential vulnerabilities and thereby help to safeguard the Danish society also in the future.**

The National Strategy for Cyber and Information Security contains four strategic objectives: (1) Robust protection of vital societal functions (pages 18-21); (2) Level of skills and management commitment (pages 22-25); (3) Strengthening cooperation between the public and private sectors (pages 26-31); and (4) Active participation in the international fight against the cyber threat (pages 32-35). Through the concrete actions under the third objective and fourth objectives, the government is strengthening public-private cooperation on cyber and information security. Under the third objective, initiatives that target experience sharing and insight into the cyber and information security incidents between government agencies and business will be implemented (page 29). Other initiatives that will strengthen the public and private sector against areas of attack include the establishment of cyber security unit for SMEs and the cooperation and coordination between government agencies on the protection and safeguarding of information through advisory services (page 29). Under the fourth objective, the strategy includes initiatives that aim to increase Denmark's effort in international cooperation and increase the country's involvement in the EU, NATO and the UN work in the field of cybersecurity. Considering the interconnectedness of the internet, international cooperation is key to strengthen the Danish public and private sector against new areas of attack. Initiatives under this objective are aimed at improving the export control of digital products from Danish companies, and to boost Denmark's position in the field of international cyber cooperation including the strengthening of diplomatic responses, including sanctions (page 35). These initiatives, among others, of the National Strategy for Cyber and Information Security, that are focused on strengthening different aspects of cyber and information security in Denmark and the increase of international cooperation in the field, aim to improve the overall cyber and information security environment in Denmark, which will have a last-longing impact to help safeguarding the Danish society also in the future.

Furthermore, in line with the description of the measure, **[c]reating a framework for Denmark fit for a digital future whilst preserving the best of our society, such as enhancing the cyber- and**

**information security, digital skills and competencies benefitting all citizens, businesses and employees.**

The first objective of the National Strategy for Cyber and Information Security, “Robust protection of vital societal functions”, contributes to the enhancement of cyber and information security by launching a series of strategic actions to strengthen the security of vital societal functions ensuring the ability to maintain these as well as economic activity in a crisis where critical ICT infrastructure is non-functional (pages 19-21). This is achieved through different initiatives such as new requirements for the organisation of security work of including for a partial strategy and decentralised cyber and information security units, the tightening of security requirements for the management of government ICT systems, the introduction of new technical minimum requirements in the government agencies’ security or the strengthening of police response to cybercrime (page 21). The second objective, “Level of skills and management commitment”, contributes to enhancing the digital skills and competencies, and thus benefitting citizens, business and employees (page 22-25). This is achieved by the launch of several initiatives with a focus on increasing skills and providing a better foundation for top management commitment, namely, initiatives covering the prioritisation of cyber and information security at all levels of management by strengthening knowledge, awareness and behaviour of top-managers and leaders in government or initiatives for the equipment of children, young people and adults to increase their digital literacy by implementing different initiatives in the field of education and training (page 25).

The four objectives including all the initiatives, the adoption of National Strategy for Cyber and Information Security contributes to Denmark’s continuous path towards an increasingly digital society and facilitates the creation of a framework for Denmark fit for a digital future.

**Commission Preliminary Assessment:** Satisfactorily fulfilled

<b>Number: 62</b>	Related measure: C6. I1: Digitisation – Broadband Pool		
<b>Name of the Target: At least 3500 households and/or businesses covered with very high speed internet (at least 100 Mbps connection).</b>			
<b>Quantitative Indicator: Number</b>	<b>Baseline: 0</b>	<b>Target: 3 500</b>	<b>Time: Q1 2022</b>
<p><b>Context:</b></p> <p>The measure aims to provide financial support in the form of grants for the deployment of broadband, high-speed internet coverage to households and businesses located in rural areas of Denmark where internet coverage is poor due to lack of sufficient market incentives.</p> <p>Target 62 requires covering with very high-speed internet at least 3500 households and/or businesses that did not have such connection before.</p> <p>Target 62 is the only target of this investment.</p>			

### Evidence Provided:

In line with the verification mechanism set out in the Operational Arrangements, the following evidence was provided:

- i. **Summary document** duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled;
- ii. **List of newly covered households and/or businesses**, including their unique identifiers, their exact location (street, number, zip code, town, municipality) and the type of internet coverage (optical fibre).

The authorities also provided:

- i. **Executive Order No. 648** of 18 May 2020 on subsidies for the establishment of high-speed broadband in 2020 (*Bekendtgørelse om tilskud til etablering af højhastighedsbredbånd i 2020*) entered into force on 1 July 2020;
- ii. **Executive Order No. 886** of 11 May 2021 on subsidies for the establishment of high-speed broadband in 2021 (*Bekendtgørelse om tilskud til etablering af højhastighedsbredbånd i 2021*) entered into force on 1 July 2021;
- iii. **Executive Order No. 455** of 24 April 2019 on subsidies for the establishment of high-speed broadband in 2019 (*Bekendtgørelse om tilskud til etablering af højhastighedsbredbånd i 2019*) entered into force on 1 July 2019;
- iv. **The political agreement** between the Danish government, the Danish People's Party, the Liberal Alliance and the Conservative People's Party on growth and development across Denmark of 9 February 2016 (*Aftale mellem regeringen, Dansk Folkeparti, Liberal Alliance og Det Konservative Folkeparti om vækst og udvikling i hele Danmark*).
- v. The text and notes of **Section 29 of the Finance Act** for the financial year 2021 adopted by the Danish Parliament on 22 December 2020 (*Finanslov for finansåret 2021*) and published in the Official Law Gazette on 30 December 2020;
- vi. 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:
  - a. The receipt of the project application submitted by the partnership behind the project for the deployment of broadband coverage;
  - b. Copy of the grant commitment letter addressed by the implementing agency to the partnership behind the relevant project, including its appendix listing the addresses covered by project.
  - c. Screenshot from the internal repository system of the implementing agency displaying the attachments to the grant commitment documentation;
  - d. Copy of the application for final grant disbursement submitted to the implementing agency referring to the relevant grant pool (2020 or 2021) and including as an annex a declaration by the broadband provider confirming that the works have been completed and that the established infrastructure can deliver speed of at least 100 Mbps;
  - e. An extract (screenshot) from the website <http://www.tjekditnet.dk/> indicating the available speed of the fibre connection deployed to the relevant address;
  - f. An extract of the map from the official Danish register of buildings showing that the address covered by broadband was not located in an urban zone;
  - g. The **proxy document by which the owner/tenant at the sampled address assigns power of attorney to a legal representative** (project contact point).



**Analysis:**

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

**The target shall be reached when at least 3500 households and/or businesses covered with very high-speed internet (at least 100 Mbps connection)**

The list of newly covered households and/or businesses transmitted by Denmark exceeds the target and includes 3539 households and/or businesses which were covered with broadband network (optical fibre) with support issued under the grant scheme ("The Broadband Pool"). 927 addresses were covered with very high-speed internet (at least 100 Mbps connection) under the "The Broadband Pool" set up for the year 2021. An additional 2612 addresses were covered with very high-speed internet (at least 100 Mbps connection) under "The Broadband Pool" set up for the year 2020 (after February 1, 2020).

Section 3, para. 3 of the Executive Order No. 648 of 18 May 2020 on subsidies for the establishment of high-speed broadband in 2020 (*Bekendtgørelse om tilskud til etablering af højhastighedsbredbånd i 2020*) (hereinafter "Order No. 648") states that the grants under "The Broadband Pool" in 2020 can be issued for high-speed broadband coverage of private houses, businesses and summer houses. Moreover, Section 3, para. 6 of the same Order provides that the subsidised high-speed broadband network is capable of delivering stable experienced speeds of at least 100 Mbit/s download (and 30 Mbit/s upload) when set up.

Section 4, paras. 3 and 4 of the Executive Order No. 886 of 11 May 2021 on grants for high-speed broadband deployment in 2021 (*Bekendtgørelse om tilskud til etablering af højhastighedsbredbånd i 2021*) (hereinafter "Order No. 886") clarifies that the grants under "The Broadband Pool" in 2021 can be issued for high-speed broadband coverage of private houses, businesses and summer houses, while addresses owned by the State, a municipality or a region (publicly owned addresses) are not eligible. Furthermore, Section 4, para. 6 of the same Order requires that the subsidised high-speed broadband network is be capable of delivering stable experienced speeds of at least 100 Mbit/s download and 30 Mbit/s upload when set up.

Chapter 3 of both Order No. 648 and Order No. 886 clarifies the application modalities. Applications for grants are submitted to the Danish Energy Agency by a municipality or an association of citizens and businesses on behalf of the partnership involved in the project.

Chapter 6 of both Order No. 648 and Order No. 886 specifies the grant disbursement modalities. Section 13, paragraph 2 of Order No. 648 states that applications for grant disbursement must be submitted to the Danish Energy Agency within two months of the completion of the project, while paragraph 3 of the same Section further specifies that the payment is subject to the deployed infrastructure being able to deliver stable experienced speeds of at least 100 Mbps. Section 14, paragraph 2 of Order No. 886 states that applications for grant disbursement must be submitted to the Danish Energy Agency within three months of the completion of the project, while paragraph 3 of the same Section further specifies that the payment is subject to the deployed infrastructure being able to deliver stable experienced speeds of at least 100 Mbps.

The evidence provided for a sample of 60 units confirms that support under the "Broadband Pool", in either its 2020 or 2021 edition, has been granted for projects aimed at deploying high-speed internet network to the sampled addresses in their exact locations. More precisely, the evidence provided for each unit in the sample confirmed that: the works for the deployment of the broadband network to the

sampled units were completed; the deployed network enables an internet speed of at least 100 Mbps; the household/business covered by the newly deployed broadband network are located in a rural zone.

**that did not have such connection before.**

Section 4, paragraph 1 of Order No. 648 states that, in order to be considered eligible, at the moment of the project application an address must be able to obtain a maximum of 10 Mbit/s download and/or 2 Mbit/s upload internet speed, and it cannot be expected that the address will have a better coverage within the next three years. In line with the CID annex, very high-speed internet is considered as one ensuring at least 100 Mbit/s download speed.

Section 5, para. 1 of Order No. 886 states that, in order to be considered eligible, at the moment of the project application an address must be able to obtain a maximum of 10 Mbit/s download and/or 2 Mbit/s upload internet speed. In line with the CID annex, very high-speed internet is considered as one ensuring at least 100 Mbit/s download speed.

Evidence provided for a sample of 60 units, the proxy document by which the owner/tenant at the sampled address assigns power of attorney to a legal representative, confirms that the newly covered address did not have access to very **high-speed internet** connection before the implementation of the measure.

Furthermore, in line with the description of the measure, **the investment shall prolong an existing scheme, *Bredbåndspuljen*, which shall roll out very high-speed internet access (minimum 100 Mbps) in rural areas of Denmark where existing coverage is poor due to lack of sufficient market incentives.**

The “Broadband Pool” (*Bredbåndspuljen*) is an initiative that was part of the Political agreement between the Danish government, the Danish People's Party, the Liberal Alliance and the Conservative People's Party on growth and development across Denmark of 9 February 2016 (*Aftale mellem regeringen, Dansk Folkeparti, Liberal Alliance og Det Konservative Folkeparti om vækst og udvikling i hele Danmark*) (hereinafter referred to as “Agreement”). The Agreement provides for the implementation of the “Broadband Pool” scheme aimed at deploying broadband coverage in “*areas, especially outside cities, that do not have access to basic broadband connections and where telecoms organisations do not plan to roll out new infrastructure in the coming years*” (Section 2) .

In 2016, a pilot scheme was launched. Since 2017, the scheme was repeated with the necessary adjustments and different budgetary allocations on a yearly basis. The latest scheme before the current measure was created by Executive Order No. 455 of 24 April 2019 on subsidies for the deployment of high-speed broadband in 2019 (*Bekendtgørelse om tilskud til etablering af højhastighedsbredbånd i 2019*).

Broadband pool is built on the existing “Broadband Pool” scheme (with the objective of rolling out high-speed internet in non-urban areas where it was not viable for commercial companies to deploy it in the foreseeable future. Order No. 886, as evidenced by its preamble, was adopted pursuant to Note No. 119 to section 29.29.04 of the Text and notes of Section 29 of the Finance Act for the financial year 2021 adopted by the Danish Parliament on 22 December 2020 (*Finanslov for finansåret 2021*) (hereinafter “Section 29 of the Finance Act”). Section 29 of the Finance Act includes an explanatory paragraph explicitly tracing back the 2020 and 2021 Broadband Pools to the original 2016 Pool (page 101).

Both Section 3, para 4. of Order No. 648 and Section 4, para. 4 of Order No. 886 confirms that addresses located in urban areas are not eligible.

Furthermore, in line with the description of the measure, **the scheme shall be an applicant-based funding scheme.**

Section 3, para. 1 of Order No. 648, and Section 4, para. 1 of Order No. 886 states that “[u]pon application, the Danish Energy Agency may grant grants for projects for the deployment of next-generation (NGA) networks for high-speed broadband”. Chapter 3 of both Order No. 648 and Order No. 886 further clarifies the applicant-based nature of the scheme. Accordingly, applications for grants are submitted to the Danish Energy Agency by a municipality or an association of citizens and businesses on behalf of the partnership involved in the project.

**Commission Preliminary Assessment:** Satisfactory fulfilled

<b>Number: 65</b>	Related Measure: C7.I1: Carbon capture and storage or use of CO2		
<b>Name of the Target:</b> Selection of partnerships for 'carbon capture and storage or use of CO2'.			
<b>Quantitative Indicator:</b> Number	<b>Baseline:</b> 0	<b>Target:</b> 1	<b>Time:</b> Q1 2022
<b>Context:</b>			
<p>The measure aims to set up and fund public-private research and development partnerships with relevant actors to engage in research and development activities within the area of carbon capture use and storage (CCUS).</p> <p>Target 65 concerns the selection of at least one public-private partnership for the mission on CCUS, through an open call. The partnerships follow the roadmaps previously selected in milestone 64.</p> <p>Target 65 is the second step of the implementation of the investment, and it follows the completion of milestone 64, related to the selection of roadmaps for the mission on CCUS. It will be followed by target 66 (in this payment request), related to the establishing of the partnership and the receipt of funding by the partnership. The investment has a final expected date for implementation in Q4 2022.</p>			
<b>Evidence Provided:</b>			
<p>In line with the verification mechanism set out in the Operational Arrangements, the following evidence was provided:</p> <ol style="list-style-type: none"> <li>i. <b>Summary document</b> duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.</li> <li>ii. A copy of <b>Investment agreement</b> for the innovation mission focused on CCUS called “Innomission 1: CCUS”, concluded between Innovation Fund Denmark, an independent body within the administration and the selected partnership, “INNO-CCUS”, signed by Innovation Fund Denmark on 20 June 2022, including projects and their description, terms of reference, exhibits and addendums.</li> <li>iii. A copy of <b>Administrative certificate</b> from Innovation Fund Denmark certifying that the approved projects for INNO-CCUS partnership comply with the ‘Do No Significant Harm’ principle, signed on 1 July 2022 by the Acting CEO of Innovation Fund Denmark.</li> <li>iv. A copy of <b>Binding document on project selection criteria</b> for the Innomission partnerships ensuring compliance with the ‘Do No Significant Harm’ principle and setting out the exclusion list, from Innovation Fund Denmark, signed on 1 July 2022 by the Acting CEO of Innovation Fund Denmark.</li> </ol> <p>The authorities also provided:</p>			

- i. **Call for partnerships** for the green research and development Innomissions published online on 16 August 2021 on the website of Innovation Fund Denmark, at <https://innovationsfonden.dk/da/p/innomissions/mission-driven-green-research-and>.
- ii. A copy of **Ex-post assessment** of the compliance with the 'Do No Significant Harm Principle' requirements and exclusion list for the selected partnership for Innomission 1: CCUS, prepared by Innovation Fund Denmark, dated 19 April 2023.

**Analysis:**

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

**Innovation Fund Denmark has selected one or more public-private partnerships for the mission for 'carbon capture and storage or use of CO2'**

Innovation Fund Denmark has selected one public-private partnership to conduct research and innovation activities for the mission for 'carbon capture and storage or use of CO2' (Innomission 1). Innovation Fund Denmark signed an Investment agreement for the innovation mission focused on CCUS called "Innomission 1: CCUS", concluded between Innovation Fund Denmark, an independent body within the administration and the selected partnership, "INNO-CCUS", signed by Innovation Fund Denmark on 20 June 2022 (hereinafter referred to as "Investment agreement"). 53 members of the partnership signed between 24 May 2022 and 17 June 2022. Their signatures can be found on pages 24-28 of the Investment agreement. The Investment agreement includes the name of the partnership (page 1), describes the partnership participants' collaboration regarding the partnership, includes the partnership plan and describes the conditions governing Innovation Fund Denmark's investment and the partnership's receipt and use of Innovation Fund Denmark's investment. It also includes a project description in line with the mission objectives (pages 80-102). The Investment agreement therefore represents a contract for the INNO-CCUS partnership and includes the terms of reference, it also demonstrates that a public-private partnership for the mission has been selected.

**on the basis of an open call**

Innovation Fund Denmark published an open Call for partnerships for the 'carbon capture and storage or use of CO2' InnoMission on 16 August 2021 on the website of Innovation fund Denmark (hereinafter referred to as "Call for partnerships"). The call opened on 17 August 2021 and closed on 19 October 2021 (page 1 of the Call for partnerships). The selection criteria relevant for all partnerships are indicated on pages 2-3 and pages 6-7 of the Call for partnerships, and more detail on Mission 1: carbon capture and storage or use of CO2 is indicated on page 4, which states that the partnership should follow the roadmaps previously selected and aim to secure both short-term impacts and long-term innovation efforts along the value chain covering CO2 capture, intermediate /permanent storage, infrastructure/ transport and sector coupling activities.

**following the selection of roadmaps referred to in milestone 64.**

The selection of the partnership occurred following the selection of roadmaps referred to in milestone 64. The basis for the partnership is the roadmaps selected in milestone 64, as outlined in the Call for partnerships, page 1. The call for partnerships states that the call for mission-driven green

research and innovation partnerships is the second phase in Innovation Fund Denmark's Innomission program. As a result of the first phase, roadmaps were selected for each of the four missions. The second phase calls Innomission partnerships to carry out concrete projects based on the directions outlined in the roadmaps. The Call for partnership states that the partnership on 'carbon capture and storage or use of CO<sub>2</sub>' should design its action plan based on roadmaps 1112-00004A and 1112-00010A (roadmap 1112-00004A is the "Mission CCUS – a roadmap for Carbon Capture Utilisation and Storage" and roadmap 1112-00010A is 'The Green CCUS Roadmap – towards a fossil free future').

**The terms of reference of the open call for proposals shall include eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.**

The target in the Council Implementation is further specified in the Operational Arrangements, which requires that **"for the purpose of these operational arrangements the compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list shall be ensured by way of: (i) administrative certification from the competent authority that the contracts do not support DNSH non-compliant activities, ii) Innovation Fund Denmark binding document on project selection criteria ensuring compliance with specific DNSH requirements"**.

The authorities have provided a Binding document on project selection criteria for the Innomission partnerships ensuring compliance with the 'Do No Significant Harm' principle and setting out the exclusion list, from Innovation Fund Denmark, signed on 1 July 2022 by the Acting CEO of Innovation Fund Denmark (hereinafter referred to as "Binding document on project selection criteria"). The Binding document on project selection criteria indicates how Innovation Fund Denmark ensures compliance with the DNSH requirements, for the four green-mission-driven partnerships in Component 7, including INNO-CCUS. The Binding document on project selection criteria states that selected projects shall ensure compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of the exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. The exclusion list is included on pages 2-3. The Binding document on project selection criteria completes the terms of reference of the open call for proposals as the requirements are binding for the selection process.

Additionally, the authorities provided an Administrative certificate from Innovation Fund Denmark certifying that the approved projects for INNO-CCUS partnership comply with the 'Do No Significant Harm' principle, signed by the Acting CEO of Innovation Fund Denmark on 1 July 2022 (hereinafter referred to as "Administrative certificate") The Administrative certificate states that Innovation fund Denmark has evaluated the research and innovation activities funded and certifies that the approved project does not support activities that are non-compliant with the 'Do No Significant Harm' principle. Innovation Fund Denmark also certifies that the approved partnership project does not support activities that are non-compliant with the exclusion list and other specific requirements in the binding document on project selection criteria. Innovation Fund Denmark is considered the competent authority as the research programme is managed by Innovation Fund Denmark, an independent body within the state administration, which is responsible for the selection of roadmaps and subsequent partnerships, for disbursing the funds to the partnership and for the follow-up process of the missions.

The Administrative certificate is complemented by a detailed ex-post assessment of the DNSH compliance of INNO-CCUS partnership projects. The assessment follows the Technical Guidance on the application of the DNSH principle (2021/C58/01), and is complemented by four exclusion criteria, in line with the required exclusion list. Innovation Fund Denmark assesses that the INNO-CCUS

mission does not include any activities covered by the exclusion list (pages 1-2). The ex-post assessment also states that the compliance with the DNSH principle will be monitored throughout the partnership period (page. 6), through a DNSH checklist in the annual reports of the partnership and adding a review of DNSH to the agenda of the twice-yearly meetings of the steering group of INNO-CCUS.

Furthermore, in line with the description of the measure, **in its review of applications for this mission, Innovation Fund Denmark is expected to take into account the relation with the development and demonstration project of CO2 storage sites in depleted oil and gas fields in the Danish sector of North Sea that are initiated in component 2.3 on “Energy efficiency, green heating and Carbon Capture and Storage”, to avoid any overlaps.** The selection criteria in the Call for partnerships includes a requirement for the continuous alignment of the roadmaps with other initiatives (page 6), which ensures that there are no overlaps between the selected project and the initiative related to CCS under Component 3 of the Danish plan. Moreover, there is only one project under Component 3 related to carbon capture and storage in the North Sea, which is the feasibility study for the Greensand Phase 2 project. This feasibility study was selected in Milestone 27, assessed in the first payment request. It is not part of the initiatives in the INNO-CCUS partnership.

**Commission Preliminary Assessment:** Satisfactorily fulfilled

<b>Number: 66</b>	Related Measure: C7.I1: Carbon capture and storage or use of CO2		
<b>Name of the Target: At least one research and innovation partnership(s) has received funding on ‘carbon capture and storage or use of CO2’</b>			
<b>Quantitative Indicator:</b> Number	<b>Baseline:</b> 0	<b>Target:</b> 1	<b>Time:</b> Q4 2022
<b>Context:</b>			
<p>The measure aims to set up and fund public-private research and development partnerships with relevant actors to engage in research and development activities within the area of carbon capture use and storage (CCUS).</p> <p>Target 66 requires that at least one public-private partnership for the mission on CCUS with participation of relevant public and private partners has been established and has received funding from Innovation Fund Denmark.</p> <p>Target 66 is the third and last step of the implementation of the investment, and it follows the completion of milestone 64, related to the selection of roadmaps, and target 65 (in the same payment request), related to the selection of at least one partnership.</p>			
<b>Evidence Provided:</b>			
<p>In line with the verification mechanism set out in the Operational Arrangements, the following evidence was provided:</p> <ol style="list-style-type: none"> <li>i. <b>Summary document</b> duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.</li> <li>ii. A copy of <b>Investment agreement</b> for the innovation mission focused on CCUS called “Innomission 1: CCUS”, concluded between Innovation Fund Denmark, an independent body within the administration and the selected partnership “INNO-CCUS”, signed by Innovation Fund Denmark on 20 June 2022, including project description in line with the mission objectives, exhibits and addendums.</li> </ol>			

The authorities also provided:

- i. **Extract from the internal accounting system of Innovation Fund Denmark** showing a disbursement to the administrator of the INNO-CCUS partnership, the Technical University of Denmark, dated 31 May 2023.
- ii. **Bank transfer receipt** for a transfer from the account of Innovation Fund Denmark to the account of the administrator of the INNO-CCUS partnership, the Technical University of Denmark, on 2 June 2023.

#### **Analysis:**

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

#### **At least one public - private partnership on 'carbon capture and storage or use of CO<sub>2</sub>' with participation of relevant public and private partners has been established**

To establish a partnership to conduct research and innovation activities for the mission for 'carbon capture and storage or use of CO<sub>2</sub>' (Innomission 1), Innovation Fund Denmark signed an Investment agreement for the innovation mission focused on CCUS called "Innomission 1: CCUS", concluded between Innovation Fund Denmark, an independent body within the administration and the selected partnership "INNO-CCUS", signed by Innovation Fund Denmark on 20 June 2022, including project description in line with the mission objectives, exhibits and addendums (hereinafter referred to as "Investment agreement") with the INNO-CCUS partners on 20 June 2022. 53 members of the partnership signed between 24 May 2022 and 17 June 2022. Their signatures can be found on pages 24-28. The Investment agreement includes the name of the partnership: INNO-CCUS (page 1) as well as project descriptions in line with the mission objectives (pages 80-102). The project portfolio is divided into five strategic areas: (1) chemical CO<sub>2</sub> capture, (2) biological CO<sub>2</sub> capture and storage, (3) geological storage, (4) CO<sub>2</sub> utilisation and (5) society and systems analysis (page 30). The twenty projects in pool 1 are allocated within the five workstreams (page 44).

The INNO-CCUS partnership is comprised of a wide range of public and private actors, including seven universities, three government agencies, one municipality, and a broad network of industrial and scientific partners (page 62 of the Investment agreement). These public and private partners bring relevant expertise to the partnership: public universities contribute with research and the involved industry partners can adapt and translate the research into action towards the implementation of carbon capture and storage solutions in society. The descriptions of the twenty projects in pool 1 (pages 80-102) show the involvement and relevance of each of the different partners in the partnership.

#### **and has received funding from Innovation Fund Denmark.**

The Investment agreement indicates that disbursement of funding from Innovation Fund Denmark to the partnership is transferred to one of the partnership partners appointed by the partnership Board of Directors and approved by Innovation Fund Denmark as administrator in terms of receiving and distributing the funds. The administrator is responsible for ensuring that the sums disbursed by Innovation Fund Denmark are paid out to the partnership participants in accordance with the partnership budget and partnership plan (section 5.2 on page 10).

The administrator in mission 3 is the Technical University of Denmark (*Danmarks Tekniske Universitet*, also referred to as "DTU"). The role of administrator is set out in "Exhibit 3 – Organisation and Management" of the Investment agreement, page 68, which states: "Administrator: Financial administration is handled at DTU".

The Bank transfer receipt demonstrates a transfer from the account of Innovation Fund Denmark (“Kontohaver: Innovationsfonden”) to the account of the Technical University of Denmark (“Modtagers navn: Danmarks Tekniske Universitet”). The transfer was recorded on 2 June 2023. The text added as a note to the transfer is reference “DBT.GOT537907”.

Furthermore, the extract from the internal accounting system of Innovation Fund Denmark demonstrates that a transaction was recorded internally for payment on 31 May 2023 and bears the identical transaction reference number, namely, GOT537907. The description of the transfer states that this is a disbursement in connection with the file “1150-00002B” and that the recipient is the Technical University of Denmark (*Danmarks Tekniske Universitet*). This file number is also shown on page 24 of the Investment agreement, proving that the transfer was made in connection with the partnership.

Taken together the documentation demonstrates that funds were disbursed to the INNO-CCUS partnership administrator, the Technical University of Denmark, from Innovation Fund Denmark for the purpose of InnoMission Mission 1: 'carbon capture and storage or use of CO2'. As the administrator is responsible for ensuring that the sums disbursed by Innovation Fund Denmark are paid out to the partnership participants, this confirms that the public-private partnership has received funding from Innovation Fund Denmark.

**Commission Preliminary Assessment:** Satisfactorily fulfilled

<b>Number: 68</b>	Related Measure: C7.I2: Research in green solutions: Green fuels for transport and industry		
<b>Name of the Target:</b> Selection of partnerships for ‘green fuels for transport and industry’			
<b>Quantitative Indicator:</b> Number	<b>Baseline:</b> 0	<b>Target:</b> 1	<b>Time:</b> Q1 2022
<b>Context:</b>			
The measure aims to set up and fund public-private research and development partnerships with relevant actors to engage in research and development activities within the area of green fuels and transport.			
Target 68 concerns the selection of at least one public-private partnership for the mission on green fuels and transport, through an open call. The partnership follows the roadmaps previously selected in Milestone 67.			
Target 68 is the first target of the investment, and it follows the completion of milestone 67 related to selection of mission roadmaps for green fuels and transport. It will be followed by target 69 (in this payment request), related to the establishing of the partnership and the receipt of funding by the partnership. The investment has a final expected date for implementation in Q4 2022.			
<b>Evidence Provided:</b>			
In line with the verification mechanism set out in the Operational Arrangements, the following evidence was provided:			
<ul style="list-style-type: none"> <li>i. <b>Summary document</b> duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.</li> <li>ii. <b>A copy of Investment agreement</b> for the Inno-mission 2: Green fuels in transport and industry (Power-to-X, etc), MissionGreenFuels concluded between Innovation Fund Denmark and the</li> </ul>			



partners involved in the partnership, signed by Innovation Fund Denmark on 3 August 2022, including exhibits and addendums.

- iii. **A copy of Administrative certificate** from Innovation Fund Denmark certifying that the approved projects for MissionGreenFuels partnership comply with the 'Do No Significant Harm' principle, signed on 1 July 2022 for Innovation Fund Denmark by Acting CEO.
- iv. **A copy of Binding document on project selection criteria** for the Innomission partnerships ensuring compliance with the 'Do No Significant Harm' principle and setting out the exclusion list, from Innovation Fund Denmark, signed on 1 July 2022 for Innovation Fund Denmark by Acting CEO.

The authorities also provided:

- i. **Call for partnerships** for the green research and development Innomissions published online on 16 August 2021. (link: [Mission-driven green research and innovation partnerships \(Innomission partnerships\) | Innovationsfonden](#) )
- ii. **A copy of Ex-post assessment** of the compliance with the 'Do No Significant Harm Principle' requirements and exclusion list for the selected partnership for "Innomission-2 MissionGreenFuels", prepared by Innovation Fund Denmark, dated 22 May 2023.

#### **Analysis:**

The Commission considers that there is a clerical error in the text of the Council Implementing Decision as regards the description of the target and has undertaken the assessment on a revised basis. In the description of target 68, it is mentioned that the Innovation Fund Denmark has selected one or more public-private partnerships for the mission for "carbon capture and storage or use of CO<sub>2</sub>". However, target 68 is clearly identified in the relevant measure and in the name of the target to relate to Research in green solutions: green fuels for transport and industry.

Against this background, the justification and substantiating evidence provided by the Danish authorities covers all constitutive elements of the target.

#### **Innovation Fund Denmark has selected one or more public-private partnerships for the mission for 'carbon capture and storage or use of CO<sub>2</sub>'**

Innovation Fund Denmark has selected one public-private partnership to conduct research and innovation activities for the mission for green fuels for transport and industry (Innomission 2). Innovation Fund Denmark signed an Investment agreement for the Inno-mission 2: Green fuels in transport and industry (hereinafter referred to as "Investment agreement") with the MissionGreenFuels partnership on 3 August 2022. 52 members signed the agreement and their signatures can be found on pages 35-86 of the document (corresponding to pages 30-34 of the original Investment agreement). The Investment agreement includes the name of the partnership (page 1), describes the partnership participants' collaboration regarding the partnership, includes the partnership plan and describes the conditions governing Innovation Fund Denmark's investment and the partnership's receipt and use of the Innovation Fund Denmark investment. It also includes a project description in line with the mission objectives (pages 87-99). The Investment agreement therefore represents a contract for the MissionGreenFuels partnership and includes the terms of reference and demonstrates that a public-private partnership for the mission has been selected.

#### **on the basis of an open call**

Innovation Fund Denmark published an open Call for partnerships for the 'green fuels for transport and industry' InnoMission on 16 August 2021 (hereinafter referred to as "Call for partnerships"). The same

Call for partnerships was used for several missions under Component 7 of the Danish Recovery and Resilience Plan and included the mission Green fuels for transport and industry (Power-to-X, etc.). The call for partnerships opened on 17 August 2021 and closed on 19 October 2021. The selection criteria relevant for all partnerships are specified on pages 2-3 and pages 6-7 of the Call for partnerships, more detail on Mission 2: Green fuels for transport and industry (Power-to-X, etc.) is indicated on page 4.

**following the selection of roadmaps referred to in milestone 67.**

The selection of the partnership occurred following the selection of roadmaps referred to in milestone 67. The basis for the partnership is the roadmaps selected in milestone 67, as outlined in the Call for partnerships, page 1. The Call for partnerships states that “the call for mission-driven green research and innovation partnerships is the second phase in Innovation Fund Denmark’s Innomission program”. The Call for partnership states that the partnership on Mission 2: Green fuels for transport and industry (Power-to-X, etc.) *“should design its action plan based on the two roadmaps 1112-00008A and 1112-00012A. The proposed initiatives should be based on the comprehensive roadmap (1112-00008A: Roadmap for Green Fuels in Transport and Industry) and include the specific projects outlined in roadmap 1112-00012A - E-transport with a clear focus on implementing key power-to-X technologies”*.

**The terms of reference of the open call for proposals shall include eligibility criteria that ensure that the selected projects comply with the ‘Do no significant harm’ Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.**

The target in the Council Implementation is further specified in the Operational Arrangements, which requires that **“for the purpose of these operational arrangements the compliance with the ‘Do no significant harm’ Technical Guidance (2021/C58/01) through the use of an exclusion list shall be ensured by way of: (i) administrative certification from the competent authority that the contracts do not support DNSH non-compliant activities, ii) Innovation Fund Denmark binding document on project selection criteria ensuring compliance with specific DNSH requirements”**.

The authorities have provided a Binding document on project selection criteria for the Innomission partnerships ensuring compliance with the ‘Do No Significant Harm’ principle and setting out the exclusion list, from Innovation Fund Denmark, signed on 1 July 2022 for Innovation Fund Denmark by Acting CEO (hereinafter referred to as “Binding document on project selection criteria”). The Binding document on project selection criteria indicates how Innovation Fund Denmark ensures compliance with the DNSH requirements, for the four green-mission-driven partnerships in Component 7, including MissionGreenFuels. The Binding document on project selection criteria states that selected projects shall ensure compliance with the ‘Do no significant harm’ Technical Guidance (2021/C58/01 through the use of the exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. The exclusion list is included on pages 2-3. Innovation Fund Denmark confirms that the requirements in the Binding document on project selection criteria are compulsory for the selection process.

Additionally, the authorities provided an Administrative certificate from Innovation Fund Denmark certifying that the approved projects for MissionGreenFuels partnership comply with the ‘Do No Significant Harm’ principle, signed on 1 July 2022 for Innovation Fund Denmark by Acting CEO (hereinafter referred to as “Administrative certificate”). The Administrative certificate states that *“Innovation fund Denmark has evaluated the research and innovation activities funded in InnoMission Partnership MissionGreenFuels: Green Fuels in Transport and Industry (Power-to-X, etc.)”* and certifies that *“the approved project does not support activities that are non-compliant with the ‘Do No Significant Harm’ principle”*. Innovation Fund Denmark also certifies that *“the approved partnership project does*

not support activities that are non-compliant with the exclusion list and other specific requirements in the binding document on project selection criteria". This certificate was signed by the Acting CEO of Innovation Fund Denmark on 1 July 2022. Innovation Fund Denmark is considered the competent authority as the research programme is managed by Innovation Fund Denmark, an independent body within the state administration, which is responsible for the selection of roadmaps and subsequent partnerships, for disbursing the funds to the partnership and for the follow-up process of the missions.

The Administrative certificate is complemented by a detailed ex-post assessment of the DNSH compliance of Mission Green Fuels partnership projects. The assessment follows the Technical Guidance on the application of the DNSH principle (2021/C58/01), and is complemented by four exclusion criteria, in line with the required exclusion list. Innovation Fund Denmark assesses that the MissionGreenFuels does not provide for any activities covered by the exclusion list (pages 1-2). The ex-post assessment also states that the compliance with the DNSH principle will be monitored throughout the partnership period (page 5), through a DNSH checklist in the annual reports of the partnership and adding a review of DNSH to agenda of the twice-yearly meetings of the steering group of MissionGreenFuels.

**Commission Preliminary Assessment:** Satisfactorily fulfilled

<b>Number: 69</b>	Related Measure: C7.I2: Research in green solutions: Green fuels for transport and industry		
<b>Name of the Target: At least one research and innovation partnership(s) has received funding on 'Green fuels for transport and industry'</b>			
<b>Quantitative Indicator:</b> Number	<b>Baseline:</b> 0	<b>Target:</b> 1	<b>Time:</b> Q4 2022
<b>Context:</b>			
The measure aims to set up and fund public-private research and development partnerships with relevant actors to engage in research and development activities within the area of green fuels for transport and industry.			
Target 69 requires that at least one public-private partnership for the mission on green fuels for transport and industry with participation of relevant public and private partners has been established and has received funding from Innovation Fund Denmark.			
Target 69 is the third and last step of the implementation of the investment, and it follows the completion of milestone 67 (in the first payment request), related to the selection of roadmaps and target 68 (in the same payment request), related to the selection of at least one partnership.			
<b>Evidence Provided:</b>			
In line with the verification mechanism set out in the Operational Arrangements, the following evidence was provided:			
<ul style="list-style-type: none"> <li>i. <b>Summary document</b> duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.</li> <li>ii. <b>A copy of Investment agreement</b> for the -Mission: II Green Fuels in Transport and Industry (Power-to-X, etc.) MissionGreenFuels, concluded between Innovation Fund Denmark and the partners involved in the partnership, signed by Innovation Fund Denmark on 3 August 2022, including exhibits and addendums.</li> </ul>			
The authorities also provided:			

- i. **Bank transfer receipt** for a transfer from the account of Innovation Fund Denmark to the account of the administrator of the MissionGreenFuels partnership, the Aalborg University, on 6 December 2022.
- ii. **Extract from the internal accounting system of Innovation Fund Denmark** showing a disbursement to the administrator of the MissionGreenFuels partnership, the Technical University of Denmark, dated 5 December 2022.
- iii. **Email from the Innovation Fund to the Ministry of Higher Education and Science, transmitted to the Ministry of Finance** dated 19 January 2024 on the subject of the filing number for the Innomission2: MissionGreenFuels, signed by the Investment Officer.

**Analysis:**

The Commission considers that there is a clerical error in the text of the Council Implementing Decision as regards the description of the target and has undertaken the assessment on a revised basis. In the description of target 69, it is mentioned that the focus of the public-private partnership should be “carbon capture and storage or use of CO<sub>2</sub>”.

However, target 69 is clearly identified in the relevant measure and in the name of the target to be relating to Research in green solutions: green fuels for transport and industry.

Against this background, the justification and substantiating evidence provided by the Danish authorities cover all constitutive elements of the target.

**At least one public - private partnership on 'carbon capture and storage or use of CO<sub>2</sub>' with participation of relevant public and private partners has been established**

To establish a partnership to conduct research and innovation activities for the mission for 'green fuels for transport and industry' (Innomission 2), Innovation Fund Denmark signed an Investment Agreement for the Mission: II Green Fuels in Transport and Industry (Power-to-X, etc.) MissionGreenFuels, with INNO-CCUS partnership on 3 August 2022 (hereinafter referred to as “Investment agreement”). 52 members of the partnership signed between 7 June 2022 and 10 July 2022. Their signatures can be found on pages 35-86. The Investment agreement includes the name of the partnership: Innomission Mission II: Green Fuels in Transport and Industry (Power-to-X, etc.) MissionGreenFuels (page 1) as well as project descriptions in line with the mission objectives (pages 131-187). The project portfolio includes two pools with the first pool being divided into three work streams (technologies; infrastructure/Power-to-X/Sector coupling; business and market development and acceptance (page 93 of the Investment Agreement) and the priorities for the second pool to be determined at a later stage. The nine projects in pool 1 are allocated within the three workstreams (page 144 of the Investment Agreement).

The MissionGreenFuels partnership is comprised of a wide range of public and private actors, including universities, government agencies, municipalities and a broad range of industrial and scientific partners (page 204 of the Investment Agreement).

**and has received funding from Innovation Fund Denmark.**

The Investment Agreement indicates that disbursement of funding from Innovation Fund Denmark to the partnership is transferred to one of the partnership partners appointed by the partnership Board of Directors and approved by Innovation Fund Denmark as administrator in terms of receiving and distributing the funds. The administrator is responsible for ensuring that the sums disbursed by

Innovation Fund Denmark are paid out to the partnership participants in accordance with the partnership budget and partnership plan (section 5.2 on page 16).

The administrator for the partnership is Aalborg University (*Aalborg Universitet*, also referred to as “AAU”), as set out in the Investment Agreement, Exhibit 3: Organisation and Management, “*the financial administration for MissionGreenFuels will be handled by AAU*” (page 193).

The Bank transfer receipt demonstrates a transfer from the account of Innovation Fund Denmark (“*Kontohaver: Innovationsfonden*”) to the account of Aalborg University (“*Modtagers navn: Aalborg Universitet*”). The transfer was recorded on 06 December 2022. The text added as a note to the transfer is reference “DBT.GOT524456”.

Furthermore, the extract from the internal accounting system of Innovation Fund Denmark was recorded internally for payment on 5 December 2022 and bears the identical transaction reference number, namely, GOT524456. The description of the transfer states that this is a disbursement in connection with file “1150-00001B” and that the recipient is Aalborg University. In the email from the Innovation Fund Denmark to the Ministry of Higher Education and Science, transmitted to the Ministry of Finance of 19 January 2024, the Innovation Fund Denmark explains the meaning of the letter at the end of the filing number: “*The file number 1150-00001A is the file reference for the application case (“A” for “ansøgning” which means application in Danish). When Innovation Fund Denmark decides to grant funds to a project, a new case for the grant (“B” for “bevilling” which means grant in Danish) is created. The file number of the grant case is then used for the rest of the project period (1150-00001B). The file numbers with an A and B are related to the same project, just concerning different phases.*” Furthermore, the Innovation Fund Denmark sets out that in the case of the MissionGreenFuels, a mistake was made for the filing number in the Investment Agreement: “*It would have been more correct to refer to the grant case in the investment agreement of InnoMission 2. The reference in every page should have been the file number 1150-00001B and not 1150-00001A.*” Based on this explanation, it can be concluded that the file number on the extract from the internal accounting matches the file number included at the bottom of the pages of the Investment Agreement (1150-00001A) and indicates that the transfer was made in connection with the partnership MissionGreenFuels.

Taken together the documentation demonstrates that a transfer was disbursed to the MissionGreenFuels partnership administrator, Aalborg University, from Innovation Fund Denmark for the purpose of 'InnoMission Mission: II Green Fuels in Transport and Industry (Power-to-X, etc.)'. As the administrator is responsible for ensuring that the sums disbursed by Innovation Fund Denmark are paid out to the partnership participants, this confirms that the public-private partnership has received funding from Innovation Fund Denmark.

**Commission Preliminary Assessment: Satisfactorily fulfilled**

<b>Number: 71</b>	Related Measure: C7.I3: Research in Green solutions: Climate- and environment friendly agriculture and food production		
<b>Name of the Target:</b> Selection of partnerships for ‘climate- and environment friendly agriculture and food production’			
<b>Quantitative Indicator: Number</b>	<b>Baseline: 0</b>	<b>Target: 1</b>	<b>Time: Q1 2022</b>
<b>Context:</b>			
The measure aims to set up and fund public-private research and development partnerships with relevant actors to engage in research and development activities within the area of climate- and environment friendly agriculture and food production.			

Target 71 concerns the selection of at least one public-private partnership for the mission on climate- and environment friendly agriculture and food production, through an open call. The partnerships follow the roadmaps previously selected in milestone 70.

Target 71 is the first target of the investment, and it follows the completion of milestone 70 related to selection of mission roadmaps for 'climate- and environment friendly agriculture and food production'. It will be followed by target 72 (in this payment request), related to the establishment of the partnership and the receipt of funding by the partnership. The investment has a final expected date for implementation in Q4 2022.

**Evidence Provided:**

In line with the verification mechanism set out in the Operational Arrangements, the following evidence was provided:

- i. **Summary document** duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.
- ii. **A copy of Investment agreement** for the innovation mission focused on agriculture and food production called "Mission: 1152-00001B", concluded between Innovation Fund Denmark, an independent body within the administration and the selected partnership "AgriFoodTure", on 8 April 2022, including projects and their description, terms of reference, exhibits and addendums.
- iii. **A copy of Administrative certificate** from Innovation Fund Denmark certifying that the approved projects for the AgriFoodTure partnership comply with the 'Do No Significant Harm' principle, signed on 1 July 2022 by the acting CEO of Innovation Fund Denmark.
- iv. **A copy of Binding document on project selection criteria** for the Innomission partnerships ensuring compliance with the 'Do No Significant Harm' principle and setting out the exclusion list, from Innovation Fund Denmark, signed on 1 July 2022 by the Acting CEO of Innovation Fund Denmark.

The authorities also provided:

- i. **Call for mission-driven green research and innovation partnerships** published online on 16 August 2021 on the website of Innovation Fund Denmark, at <https://innovationsfonden.dk/da/p/innomissions/mission-driven-green-research-and>.
- ii. **Ex-post assessment** of the compliance with the 'Do No Significant Harm Principle' requirements and exclusion list for the selected partnership for Innomission 3: climate- and environment friendly agriculture and food production (*Redegørelse DNSH Innomission3*), prepared by Innovation Fund Denmark, dated 2 November 2023.

**Analysis:**

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

**Innovation Fund Denmark has selected one or more public-private partnerships for the mission for 'climate- and environment friendly agriculture and food production'**

Innovation Fund Denmark has selected one public-private partnership to conduct research and innovation activities for the mission for 'climate- and environment friendly agriculture and food production' (Innomission 3). Innovation Fund Denmark signed an Investment agreement for the

innovation mission focused on agriculture and food production called "Mission: 1152-00001B", concluded between Innovation Fund Denmark, an independent body within the administration, and the selected partnership "AgriFoodTure", on 8 April 2022 (hereinafter referred to as "Investment agreement". 41 members of the partnership signed between 18 March 2022 and 24 April 2022. The signatures are on pages 25-29 and individually on single pages 30-70 of the Investment agreement. The Investment agreement includes the name of the partnership (page 1), describes the partnership participants' collaboration regarding the partnership, includes the partnership plan and describes the conditions governing Innovation Fund Denmark's investment and the partnership's receipt and use of Innovation Fund Denmark's investment. It also includes a project description in line with the mission objectives (pages 206-238). The Investment agreement therefore represents a contract for the AgriFoodTure partnership and includes the terms of reference and also demonstrates that a public-private partnership for the mission has been selected.

### **on the basis of an open call**

Innovation Fund Denmark published an open Call for partnerships for the 'climate- and environment-friendly agriculture and food production' InnoMission on 16 August 2021 (hereinafter referred to as "Call for partnerships"). The Call for partnerships opened on 17 August 2021 and closed on 19 October 2021 (page 1 of the Call for partnerships). The selection criteria relevant for all partnerships are indicated on pages 2-3 and pages 6-7 of the Call for partnerships, and more detail on Mission 3: climate- and environment friendly agriculture and food production is indicated on page 4, which states that applicants should consider concentrating on a smaller number of activity areas than outlined in the roadmap, consider creating a partnership to economize on costs, while organizing activities in two different tracks; 'Land use and management and plant-based biomass', and 'Animal based and processed plant based food production and alternative protein sources', given the considerable autonomy of the activity areas outlined in the roadmap.

### **following the selection of roadmaps referred to in milestone 70.**

The selection of the partnership occurred following the selection of roadmaps referred to in milestone 70.

The basis for the partnership is the selected roadmap in milestone 70, as outlined in the Call for partnerships, page 1. The Call for partnerships states that the call for mission-driven green research and innovation partnerships is the second phase in Innovation Fund Denmark's InnoMission program. As a result of the first phase, roadmaps were selected each of the four missions. The second phase calls InnoMission partnerships to carry out concrete projects based on the directions outlined in the roadmaps. The Call for partnership states that the partnership on 'climate and eco-friendly agriculture and food production' should design its action plan based on roadmap 1112-00006A (Roadmap 1112-00006A is the "AgriFoodTure - Roadmap for Sustainable Transformation of the Danish Agri-Food System").

**The terms of reference of the open call for proposals shall include eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.**

The target in the Council Implementation is further specified in the Operational Arrangements, which requires that **"for the purpose of these operational arrangements the compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list shall be**

**ensured by way of: (i) administrative certification from the competent authority that the contracts do not support DNSH non-compliant activities, ii) Innovation Fund Denmark binding document on project selection criteria ensuring compliance with specific DNSH requirements”.**

The authorities have provided a binding document on project selection criteria for the Innomission partnerships ensuring compliance with the ‘Do No Significant Harm’ principle and setting out the exclusion list, from Innovation Fund Denmark, signed on 1 July 2022 by the Acting CEO of Innovation Fund Denmark (hereinafter referred to as “Binding document on project selection criteria”). The Binding document on project selection criteria indicates how Innovation Fund Denmark ensures compliance with the DNSH requirements, for the four green-mission-driven partnerships in Component 7, including AgriFoodTure. The Binding document on project selection criteria states that selected projects shall ensure compliance with the ‘Do no significant harm’ Technical Guidance (2021/C58/01 through the use of the exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. The exclusion list is included on pages 2-3. The Binding document on project selection criteria completes the terms of reference of the open call for proposals as the requirements are binding for the selection process.

Additionally, the authorities provided an administrative certificate from Innovation Fund Denmark certifying that the approved projects for the AgriFoodTure partnership comply with the ‘Do No Significant Harm’ principle, signed on 1 July 2022 (hereinafter referred to as “Administrative certificate”). The Administrative certificate states that Innovation fund Denmark has evaluated the research and innovation activities funded and certifies that the approved project does not support activities that are non-compliant with the ‘Do No Significant Harm’ principle. Innovation Fund Denmark also certifies that the approved partnership project does not support activities that are non-compliant with the exclusion list and other specific requirements in the Binding document on project selection criteria. Innovation Fund Denmark is considered the competent authority as the research programme is managed by Innovation Fund Denmark, an independent body within the state administration, which is responsible for the selection of roadmaps and subsequent partnerships, for disbursing the funds to the partnership and for the follow-up process of the missions.

The Administrative certificate is complemented by a detailed ex-post assessment of the DNSH compliance of InnoMission AgriFoodTure partnership projects (Redegørelse DNSH Innomission3). The assessment follows the Technical Guidance on the application of the DNSH principle (2021/C58/01), and is complemented by four exclusion criteria, in line with the required exclusion list. Innovation Fund Denmark assesses that the InnoMission AgriFoodTure partnership does not include any activities covered by the exclusion list (pages 1-2). The ex-post assessment also states that the compliance with the DNSH principle will be monitored throughout the partnership period (page 7), through a DNSH checklist in the annual reports of the partnership and adding a review of DNSH to the agenda of the twice-yearly meetings of the steering group of the InnoMission AgriFoodTure partnership.

**Commission Preliminary Assessment: Satisfactorily fulfilled**

<b>Number:</b> 72	Related Measure: C7.I3: Research in Green solutions: Climate- and environment friendly agriculture and food production		
<b>Name of the Target:</b> At least one research and innovation partnership(s) has received funding on ‘climate- and environment friendly agriculture and food production			
<b>Quantitative Indicator:</b> Number	<b>Baseline:</b> 0	<b>Target:</b> 1	<b>Time:</b> Q4 2022
<b>Context:</b>			



The measure aims to set up and fund public-private research and development partnerships with relevant actors to engage in research and development activities within the area of climate- and environment friendly agriculture and food production.

Target 72 requires that at least one public-private partnership for the mission climate- and environment friendly agriculture and food production has been established and has received funding from Innovation Fund Denmark.

Target 72 is the second and last target of the investment, and it follows the completion of milestone 70, related to the selection of roadmaps, and target 71 (in the same payment request), related to the selection of at least one partnership.

**Evidence Provided:**

In line with the verification mechanism set out in the Operational Arrangements, the following evidence was provided:

- i. **Summary document** duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.
- ii. **A copy of Investment agreement** for the innovation mission focused on agriculture and food production called "Mission: 1152-00001B", , concluded between Innovation Fund Denmark, an independent body within the administration, and the AgriFoodTure partnership, on 8 April 2022, including project description in line with the mission objectives, exhibits and addendums.

The authorities also provided:

- i. **Extract from the internal accounting system of Innovation Fund Denmark** demonstrating a disbursement to administrator of the AgriFoodTure partnership to SEGES Innovation P/S, dated 14 December 2022.
- ii. **iii. Bank transfer receipt** for a transfer from the account of Innovation Fund Denmark on 20 December 2022.
- iii. **Annual report 2022 by the AgriFoodTure partnership** to Innovation fund Denmark done on 1 September 2023.

**Analysis:**

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

**At least one public - private partnership on 'climate - and environment friendly agriculture and food production' with participation of relevant public and private partners has been established**

To establish a partnership to conduct research and innovation activities for the mission for 'climate- and environment-friendly agriculture and food production' (Innomission 3), Innovation Fund Denmark signed an Investment agreement for the innovation mission focused on agriculture and food production called "Mission: 1152-00001B", , concluded between Innovation Fund Denmark, an independent body within the administration, and the selected AgriFoodTure partnership, on 8 April 2022 (hereinafter referred to as Investment agreement"). 41 members of the partnership signed between 18 March 2022 and 24 April 2022. The signatures are included on pages 25-29 and individually on single pages 30-70 of the Investment agreement. The Investment agreement includes the name of the partnership: AgriFoodTure (page 1) as well as project descriptions in line with the mission objectives (pages 206-238). The project portfolio is divided into five strategic areas: (1) 1. Land use and management, (2)

Animal-based food production, (3) Plant-based food production, (4) Biotechnology-based food production and alternative protein sources and (5) Value chain aspects (page 81). The eleven projects in pool 1 are allocated within the five workstreams (page 202).

The AgriFoodTure partnership is comprised of a wide range of public and private actors, including four universities, a government-approved research and technology organisation, a fund established by a municipality and broad network of industrial and scientific partners (pages 293-294 of the Investment agreement). These public and private partners bring relevant expertise to the partnership: public universities act contribute with research and the involved industry partners can adapt and translate the research into action towards the implementation of climate- and environment-friendly agriculture and food production solutions in society. The descriptions of the eleven pool 1-projects (pages 203-238) demonstrates the involvement and relevance of each of the different partners in the first phase of the partnership.

**and has received funding from Innovation Fund Denmark.**

The Investment agreement indicates that disbursement of funding from Innovation Fund Denmark to the partnership is transferred to one of the partnership partners appointed by the partnership Board of Directors and approved by Innovation Fund Denmark as administrator in terms of receiving and distributing the funds. The administrator is responsible for ensuring that the sums disbursed by Innovation Fund Denmark are paid out to the partnership participants in accordance with the partnership budget and partnership plan (section 5.2 on page 12).

The appointed administrator in the AgriFoodTure partnership is “SEGES Innovation”. The role is set out in in the AgriFoodTure annual report 2022 on page 1, which states: “Administrator - SEGES Innovation”.

The Bank receipt demonstrates a transfer from the account of Innovation Fund Denmark (“Kontohaver: Innovationsfonden”). The transfer was recorded on 20 December 2022. The text in the bank receipt contains the reference number “DBT.GOT526136”, which is used to identify the connection of the transfer with the partnership.

Furthermore, the extract from the internal accounting system of Innovation Fund Denmark demonstrates that a transaction was recorded internally for payment on 14 December 2022 and bears the identical transaction reference number, namely, GOT526136. The description of the transfer states that this is a disbursement in connection with the file “1152-00001B” and that the recipient is “SEGES Innovation”. This file number is also shown as a footer of every page of the Investment agreement, proving that the transfer was made in connection with the partnership. The transaction reference number together with the screen shot from the internal accounting system of Innovation Fund Denmark establish SEGES Innovation as the recipient of the transferred funds.

Taken together the documentation demonstrates that funds were disbursed to the partnership administrator SEGES Innovation from Innovation Fund Denmark for the purpose of Innomission Mission 3: climate- and environment-friendly agriculture and food production. As the administrator is responsible for ensuring that the sums disbursed by Innovation Fund Denmark are paid out to the partnership participants, this confirm that the public-private partnership has received funding from Innovation Fund Denmark.

Furthermore, in line with measure description, **the objective of this mission shall be to increase investments in new technology to further push the boundaries of reducing emissions in the agriculture and food sectors, while maintaining a sustainable production and earnings. The type of activities that shall be funded shall include research and innovation in new breeding techniques, development of precision agriculture and the establishment of new cultivation and fertilisation systems that are more efficient.** The AgriFoodTure annual report 2022 (pages 3-5) indicates that funding has been deployed and the first round of investments in projects supporting the mission goals for AgriFoodTure have been launched, based on the mission roadmap "AgriFoodTure - Roadmap for Sustainable Transformation of the Danish Agri-Food System". Investments are thus higher as a result of the mission. The mission roadmap indicates pathways focusing on the contribution to the overall goals of (i) 70% reduction of carbon emissions by 2030 compared with 1990 levels and (ii) carbon neutrality no later than 2050. This encompass four major development paths, where largest efforts are needed, and includes a description of the type of activities that are funded with each major development path on pages 7-22 of the roadmap. The focus of the first path, 'Future land use and management' is to maintain sustainable production and earnings, including through new and more efficient cultivation and fertilization methods and systems. The focus of the second path, 'Animal-based food production' is to reduce emissions and bring research and innovation into the area of new breeding techniques. The third path, 'Plant-based food production' aims at delivering on precision agriculture techniques and reduction of pesticide use and nutrient runoff. Finally, the fourth path 'Biotechnology-based food production and alternative protein sources' aims at maintaining sustainable production and bringing research and innovation into the area of food production.

**Commission Preliminary Assessment:** Satisfactorily fulfilled

<b>Number:</b> 74	Related Measure: C7.I4. Research in green solutions: Circular economy use and reduction of plastic waste through the use of circular economy.		
<b>Name of the Target:</b> Selection of partnerships for 'circular economy focusing on reuse and reduction of plastic and textile waste			
Quantitative Indicator: Number	<b>Baseline:</b> 0	<b>Target:</b> 1	<b>Time:</b> Q1 2022
<b>Context:</b>			
The measure aims to set up and fund public-private research and development partnerships with relevant actors to engage in research and development activities within the area of reuse and reduction of plastic and textile waste.			
Target 74 concerns the selection of at least one public-private partnership for the mission on reuse and reduction of plastic and textile waste, through an open call. The partnerships follow the roadmaps previously selected in milestone 73.			
Target 74 is the second target of the investment, and it follows the completion of milestone 73 related to selection of mission roadmaps for ' reuse and reduction of plastic and textile waste'. It is followed by target 75 (in this payment request), related to the establishing of the partnership and the receipt of funding by the partnership. The investment has a final expected date for implementation in Q4 2022.			
<b>Evidence Provided:</b>			
In line with the verification mechanism set out in the Operational Arrangements, the following evidence was provided:			

- i. **Summary document** duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.
- ii. **A copy of Investment agreement** for the innovation mission focused on plastic and textiles waste called “Innomission 4: TRACE – Circular Economy with a focus on Plastics and Textiles”, concluded between Innovation Fund Denmark, an independent agency body within the administration and the selected partnership, “TRACE”
- iii. **A copy of Binding document on project selection criteria** for the Innomission partnerships ensuring compliance with the ‘Do No Significant Harm’ principle and setting out the exclusion list, from Innovation Fund Denmark, signed on 1 July 2022 by the acting CEO of Innovation Fund Denmark.
- iv. **A copy of Administrative certificate** from Innovation Fund Denmark certifying that the approved projects for the TRACE partnership comply with the ‘Do No Significant Harm’ principle, signed on 1 July 2022 by the Acting CEO of Innovation Fund Denmark.

The authorities also provided:

- i. **Call for mission-driven green research and innovation partnerships** published online on 16 August 2021 on the website of Innovation Fund Denmark, at <https://innovationsfonden.dk/da/p/innomissions/mission-driven-green-research-and>.
- ii. **Ex-post assessment** of the compliance with the ‘Do No Significant Harm Principle’ requirements and exclusion list for the selected partnership for Innomission 4: TRACE – Circular Economy with a focus on Plastics and Textiles , prepared by Innovation Fund Denmark.

#### **Analysis:**

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

#### **Innovation Fund Denmark has selected one or more public-private partnerships for the mission for 'circular economy focusing on reuse and reduction of plastic and textile waste'**

Innovation Fund Denmark has selected one public-private partnership to conduct research and innovation activities for the mission for 'circular economy focusing on reuse and reduction of plastic and textile waste' (Innomission 4). Innovation Fund Denmark signed an Investment agreement for the innovation mission focused on plastic and textiles waste called “Innomission 4: Circular Economy with a focus on Plastics and Textiles”, with an independent agency body within the administration and the selected partnership, “TRACE - Circular Economy with a focus on Plastics and Textiles” on 1 July 2022 (hereinafter referred to as “Investment agreement”). 83 members signed between 24 June 2022 and 3 August 2022 (pages 38-45 and pages 216-226 of the Investment agreement). The Investment agreement includes the name of the partnership (page 1), indicated the partnership participants’ collaboration regarding the partnership, includes the partnership plan and specifies the conditions governing Innovation Fund Denmark’s investment and the partnership’s receipt and use of Innovation Fund Denmark’s investment. It also includes a project description in line with the mission objectives (pages 53-101). The Investment agreement therefore represents a contract for the TRACE partnership and includes the terms of reference and also demonstrates that a public-private partnership for the mission has been selected.

#### **on the basis of an open call**

Innovation Fund Denmark published an open Call for partnerships for the green research and development Innomissions on 16 of August 2021. The same Call for partnerships was used for several

missions under Component 7 of the Danish Recovery and Resilience Plan and included the mission on Circular economy focusing on reuse and reduction of plastic and textile waste. The Call for partnerships opened on 17 August 2021 and closed on 19 October 2021 ([Call for partnerships, page 1](#)). The selection criteria relevant for all partnerships are detailed on pages 2-3 and pages 6-7 of the Call for partnerships, and on page 4 it is stipulated that that Mission 4: Circular economy with focus on plastic waste and textiles should design its action plan on roadmap 1112-00007A.

**following the selection of roadmaps referred to in milestone 73.**

The selection of the partnership occurred following the selection of roadmaps referred to in milestone 73. The basis for the partnership is the selected roadmap, as outlined in the Call for partnerships, page 1. The Call for partnerships states that the call for mission-driven green research and innovation partnerships is the second phase in Innovation Fund Denmark's Innomission program. As a result of the first phase roadmaps were selected for each of the four missions. The second phase calls Innomission partnerships to carry out concrete projects based on the directions outlined in the roadmaps.

The Call for partnerships states that the partnership on 'plastics and textile waste should design its action plan based on roadmaps 1112-00007A ([roadmap 1112-00007A](#) is the "Circular economy with a focus on plastics and textiles: a 2030 and 2050 Roadmap").

**The terms of reference of the open call for proposals shall include eligibility criteria that ensure that the selected projects comply with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation.**

The target in the Council Implementation is further specified in the Operational Arrangements, which requires that **"for the purpose of these operational arrangements the compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list shall be ensured by way of: (i) administrative certification from the competent authority that the contracts do not support DNSH non-compliant activities, ii) Innovation Fund Denmark binding document on project selection criteria ensuring compliance with specific DNSH requirements"**.

The authorities have provided a Binding document on project selection criteria for the Innomission partnerships ensuring compliance with the 'Do No Significant Harm' principle and setting out the exclusion list, from Innovation Fund Denmark, signed by the Acting CEO of Innovation Fund Denmark on 1 July 2022 (hereinafter referred to as "Binding document on project selection criteria"). The Binding document on project selection criteria indicates how Innovation Fund Denmark ensures compliance with the DNSH requirements, for the four green-mission-driven partnerships in Component 7, including TRACE. The Binding document on project selection criteria states that selected projects shall ensure compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01 through the use of the exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. The exclusion list is included on pages 2-3. The Binding document on project selection criteria completes the terms of reference of the open call for proposals as the requirements are binding for the selection process.

Additionally, the authorities provided an Administrative certificate from Innovation Fund Denmark certifying that the approved projects for the TRACE partnership comply with the 'Do No Significant Harm' principle, signed on 1 July 2022 by the Acting CEO of Innovation Fund Denmark. The Administrative certificate states that Innovation fund Denmark has evaluated the research and innovation activities funded and certifies that the approved project does not support activities that

are non-compliant with the 'Do No Significant Harm' principle. Innovation Fund Denmark also certifies that the approved partnership project does not support activities that are non-compliant with the exclusion list and other specific requirements in the Binding document on project selection criteria. Innovation Fund Denmark is considered the competent authority as the research programme is managed by Innovation Fund Denmark, an independent body within the state administration, which is responsible for the selection of roadmaps and subsequent partnerships, for disbursing the funds to the partnership and for the follow-up process of the missions.

The Administrative certificate is complemented by a detailed ex-post assessment of the DNSH compliance of TRACE partnership projects. The assessment follows the Technical Guidance on the application of the DNSH principle (2021/C58/01), and is complemented by four exclusion criteria, in line with the required exclusion list. Innovation Fund Denmark assesses that the TRACE mission does not include any activities covered by the exclusion list (pages 1-2). The ex-post assessment also states that the compliance with the DNSH principle will be monitored throughout the partnership period (page 9), through a DNSH checklist in the annual reports of the partnership and adding a review of DNSH to the agenda of the twice-yearly meetings of the steering group of TRACE.

**Commission Preliminary Assessment:** Satisfactorily fulfilled

Number: 75	Related Measure: C7.I4: Research in green solutions: Circular economy use and reduction of plastic waste		
Name: At least one research and innovation partnership(s) has received funding on 'circular economy focusing on reuse and reduction of plastic and textile waste'.			
<b>Quantitative Indicator: Number</b>	<b>Baseline: 0</b>	<b>Target: 1</b>	<b>Time: Q4 2022</b>
<b>Context:</b>			
<p>The measure aims to set up and fund public-private research and development partnerships with relevant actors to engage in research and development activities within the area of reuse and reduction of plastic and textile waste.</p> <p>Target 75 requires that at least one public-private partnership on 'circular economy focusing on reuse and reduction of plastic and textile waste' with participation of relevant public and private partners has been established and has received funding from Innovation Fund Denmark.</p> <p>Target 75 is the third and last target of the investment, and it follows the completion of milestone 73, related to the selection of roadmaps, and target 74 (in the same payment request), related to the selection of at least one partnership.</p>			
<b>Evidence Provided:</b>			
<p>In line with the verification mechanism set out in the Operational Arrangements, the following evidence was provided:</p> <ol style="list-style-type: none"> <li>i. <b>Summary document</b> duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.</li> <li>ii. A copy of <b>Investment agreement</b> for the innovation mission focused on plastic and textiles waste called "Innomission 4: Circular Economy with a focus on Plastics and Textile", concluded between Innovation Fund Denmark, an independent agency body within the administration and the selected partnership, "TRACE " with effect from 1 July 2022, including projects and their description, terms of reference, exhibits and addendums.</li> </ol>			

The authorities also provided:

- i. **Extract from the internal accounting system of Innovation Fund Denmark** showing a disbursement to the University of Southern Denmark. (University of Southern Denmark is the administrator of the partnership consortium).
- ii. **Bank transfer receipt** for a transfer from the account of Innovation Fund Denmark to the account of the University of Southern Denmark on 4 January 2023 (University of Southern Denmark is the administrator of the partnership consortium).

**Analysis:**

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

**At least one public - private partnership on 'circular economy focusing on reuse and reduction of plastic and textile waste' with participation of relevant public and private partners has been established**

To establish a partnership to conduct research and innovation activities for the mission for 'circular economy focusing on reuse and reduction of plastic and textile waste' (Innmission 4), Innovation Fund Denmark signed an Investment agreement for the innovation mission focused on plastic and textiles waste called "Innmission 4: TRACE – Circular Economy with a focus on Plastics and Textiles", with an independent agency body within the administration and the selected partnership, "TRACE" on 1 July 2022 (hereinafter referred to as "Investment agreement"). The electronic signatures of 83 consortium partners can be found on pages 38-45 and pages 216-226. The Investment agreement includes the name of the partnership: *Circular Economy with a focus on Plastics and Textiles* (page 19) as well as project descriptions in line with the mission objectives (pages 53-101). The project portfolio is divided into four strategic areas: (1) materials, (2) design and production, (3) systems and services and (4) recovery (page 50). The 14 projects in pool 1 are allocated withing all four workstreams (page 51).

The Circular Economy with a focus on Plastics and Textiles partnership is comprised of a wide range of public and private actors, including seven universities, eight municipalities or regions and a broad network of industrial and scientific partners. These public and private partners bring relevant expertise to the partnership: public universities contribute with research and the involved industry partners can adapt and translate the research into action towards plastics and textile waste. The descriptions of the twenty pool 1-projects (pages 52-101) demonstrates the involvement and relevance of each of the different partners in the first phase of the partnership.

**and has received funding from Innovation Fund Denmark**

The Investment agreement indicates that disbursement of funding from Innovation Fund Denmark to the partnership is transferred to one of the partnership partners appointed by the partnership Board of Directors and approved by Innovation Fund Denmark as administrator in terms of receiving and distributing the funds. The administrator is responsible for ensuring that the sums disbursed by Innovation Fund Denmark are paid out to the partnership participants in accordance with the partnership budget and partnership plan (section 5.2 on page 24).

The administrator in mission 4 is South Denmark University as stated in Exhibit 3 (Organisation and management) of the Investment agreement, page 154.

The Bank transfer receipt demonstrates a transfer from the account of Innovation Fund Denmark ("Kontohaver: Innovationsfonden") to "Syddansk Universitet" (University of Southern Denmark)

("Modtagers navn: Syddansk Universitet (University)"). The transfer was recorded on 4 January 2023. The text in the bank receipt contains the reference "DBT.GOT527213".

Furthermore, the Extract from the internal accounting system of Innovation Fund Denmark includes the same amount, was recorded internally for payment on 2 January 2023 and bear the identical transaction reference number, namely, GOT527213. The description of the transfer states that this is a disbursement in connection with the file "1153-0000". This file number is also shown as a footer of every page of the Investment agreement, proving that the transfer was made in connection with the partnership.

Taken together the documentation demonstrates that a transfer was disbursed to the partnership administrator South Denmark University from Innovation Fund Denmark for the purpose of Innomission Mission 4: circular economy focusing on reuse and reduction of plastic and textile waste. As the administrator is responsible for ensuring that the sums disbursed by Innovation Fund Denmark are paid out to the partnership participants, this confirms that the public-private partnership has received funding from Innovation Fund Denmark.

Furthermore, in line with measure description, the objective of this mission shall be to **develop solutions to increase resource productivity, decrease plastic and textile waste and increase the use of reusable materials**. The mission funds research projects to address all steps in the value chain in order to reduce waste, ranging from product design to consumer behaviour. It follows from the revised roadmap of the investment agreement (pages 46-52) and the project descriptions (pages 102-137) and the project descriptions on pages 53-101 that the objectives include 1) an increase in resource productivity of 20% (page 114), 2) reductions of 20%-50% of resource consumption in production and thereby minimising production waste (page 125) and 3) several products contributing to increased use of reusable materials (pages 62, 63, 73 and 78). It also follows from the revised roadmap that the approach entails the entire value chain (page 139).

**Commission Preliminary Assessment:** Satisfactorily fulfilled

<b>Number: 92</b>	Related Measure: C9.R1. Arrangements for the control framework of the Recovery and Resilience Plan	
<b>Name of the Milestone:</b> Repository system		
<b>Qualitative Indicator:</b> A complete and reliable data set in accordance with Article 22(2)(d) of the RRF Regulation		<b>Time:</b> Q4 2023
<b>Context:</b>		
<p>The measure aims to improve the control framework of the Danish Recovery and Resilience Plan. It requires that the Danish authorities adopt an anti-fraud and anti-corruption strategy and the setup of a functional repository system in line with Article 22(d)(i) to (iii) of the Recovery and Resilience Facility regulation (Regulation EU 2021/241, "RRF Regulation").</p> <p>Milestone 92 requires establishing a functional and operational repository system for monitoring the implementation of the Recovery and Resilience Plan. To this end, the Ministry of Finance should submit a complete and reliable data set collected and stored in accordance with Article 22(2)(d)(i) to (iii) of the RRF Regulation.</p> <p>The milestone is the first milestone of the reform, and it is accompanied by milestone 93 in the same payment request, namely the adoption of an action plan related to the anti-fraud and anti-corruption strategy.</p>		



**Evidence provided:**

In line with the verification mechanism set out in the Operational Arrangements, the following evidence was provided:

- i. **Summary document** duly justifying how the milestone (including the constitutive elements) was satisfactorily fulfilled.
- ii. **Extract of the consolidated data from the repository system dated October 2023**, in Excel format, used for the monitoring of achievement of milestones and targets.
- iii. **Extract of the consolidated data from the repository system dated April 2023**, in Excel format, used for the monitoring of the achievement of milestones and targets.
- iv. **Data set collected and stored in accordance with Article 22(2)(d) of the RRF Regulation** dated December 2023, in Excel format.

**Analysis:**

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

**A Repository system for monitoring the implementation of the Plan shall be functional and operational.**

The national repository system for monitoring the implementation of the RRP has been set up by Danish authorities in the form of Excel files (see Extract of the consolidated data from the repository system dated April 2023, Extract of the consolidated data from the repository system dated October 2023 and Data set collected and stored in accordance with Article 22(2)(d) of the RRF Regulation). This system is located in a folder of the Danish national IT system, Filkassen, which is a secure IT tool for sharing and synchronizing documents and files. Filkassen can be used by all public authorities. The folder in Filkassen for the repository system is password-protected. The access to the folder is managed by the Audit body in the Ministry of Finance. Only authorised persons are able to access the data, namely: coordinators in the implementing bodies, the audit and coordinating bodies in the Ministry of Finance, the European control and audit authorities.

Filkassen continuously saves changes to uploaded files, which means that it is possible to restore previous versions of a file and recover deleted files. This ensures that the data is properly stored. To ensure a proper audit trail once a month the data set in Filkassen is saved in F2, a data storage system, as outlined in sheet "Resp. System" of the Data set collected and stored in accordance with Article 22(2)(d) of the RRF Regulation.

The data is populated by the ministries and agencies responsible for the implementation of the measures included in Denmark's Recovery and Resilience Plan.

**The system shall include, as minimum, the following functionalities:****(a) collection of data and monitoring of achievement of milestones and targets**

The two Extracts of the consolidated data from the repository system (Extract of the consolidated data from the repository system dated April 2023 and Extract of the consolidated data from the repository system dated October 2023) substantiate the requirement for the repository system to, as a minimum, collect the data and monitor the achievement of milestones and targets. The two Excel files present an extract of the data collected by the coordinating body from the implementing bodies in 2023, one in April 2023 and the other in October 2023. The Extract from the consolidated data from the repository system dated April 2023 covers milestones and targets with a completion date

until and including the first quarter of 2024, while the Extract dated October 2023 covers milestones and targets with a completion date until and including the third quarter of 2024.

Both files provide the same structure for each milestone/target, including information on:

- the responsible line ministry;
- the CID requirements and the related indicators;
- the progress status of the implementation;
- the current value/situation in terms of achieving the target/milestone; *and*
- the justification on the reported status.

Through this system, the coordinating body is able to continuously monitor and record the progress in fulfilment of the milestones and targets by collecting the data twice a year.

**(b) collection, storage and ensuring access to the data required by Article 22(2)(d)(i) to (iii) of the RRF Regulation.**

The Data set collected and stored in accordance with Article 22(2)(d) of the RRF Regulation substantiates the requirement for the repository system to, as a minimum, collect, store and ensure access to the data required by Article 22(2)(d)(i) to (iii) of the RRF Regulation. The data were collected by the audit body from the implementing bodies by means of the Danish national IT system, *Filkassen*.

After receiving the data from each implementing body, the audit body uploads them into an Excel file with 4 spreadsheets per each line ministry, related to point (i) to (iv) of Article 22(2)(d) of the RRF Regulation, and stores the consolidated dataset in the *Filkassen* system.

The data for each implementing body are divided into the following 4 spreadsheets:

- name of the final recipient of funds – Excel sheets “line ministry”(i);
- name of the contractor and sub-contractor, where the final recipient of funds is a contracting authority in accordance with Union or national law on public procurement – Excel sheets “line ministry” (ii);
- first name(s), last name(s) and date of birth of beneficial owner(s) of the recipient of funds or contractor, as defined in point 6 of Article 3 of Directive (EU) 2015/849 of the European Parliament and of the Council – Excel sheets “line ministry”(iii); *and*
- a list of any measures for the implementation of reforms and investment projects under the recovery and resilience plan with the total amount of public funding of those measures and indicating the amount of funds paid under the Facility and under other Union funds; Total amount of public funding of those measures and indicating the amount of funds paid under the Facility and under other Union funds – Excel sheets “line ministry”(iv).

In order to ensure that the data are properly stored, once a month the data set coming from the *Filkassen* system is saved in the F2 system.

Overall, the Data set collected and stored in accordance with Article 22(2)(d) of the RRF Regulation consists of 39 spreadsheets, out of which 36 contains data required by Article 22(2)(d) of the RRF Regulation, one describes the content, one provides explanations on the data coverage calculations, and one shows the last data upload.

**The Ministry of Finance shall submit a complete and reliable data set collected and stored in accordance with Article 22(2)(d)(i) to (iii) of the RRF Regulation.**

The Ministry of Finance submitted the data set and included statistics on the coverage relative to the total population on which data shall be collected and stored in accordance with Article 22(2)(d)(i) to (iii) of the RRF Regulation. The total population includes all relevant information on (i) final recipients,

(ii) contractors and sub-contractors and (iii) beneficial owners. The purpose of the provision was to ensure that the repository system is fully operational and functional, which has thus been demonstrated. The percentage data coverage listed in sheet “Data coverage” of the Data set collected and stored in accordance with Article 22(2)(d) of the RRF Regulation is 97,1% of the total population. The number of missing data points is limited and represents 2,9% of the data points. (The missing information stems from the fact that for 5009 beneficial owners no information on birthdates is available, there are 14 foreign companies as beneficial owners for which data availability is limited and for 16 beneficial owners, the data will only be available at the time of fund disbursement).

Furthermore, in line with the description of the measure, **in order to ensure that the repository system is fully operational and functional, Denmark shall provide a complete and reliable data set collected and stored in accordance with Article 22(2)(d) of the RRF Regulation.** As noted above, the repository system is functional and operational, meaning that it is effectively in use and populated with the relevant data as required by the RRF regulation. Moreover, the coverage for the data collected under Article 22(2)(d)(i) to (iii) is considered complete. In addition, Denmark has also included the data collected and stored in accordance with point (iv), which refers to total funding per measure and per final recipient.

**Commission Preliminary Assessment: Satisfactorily fulfilled**

<b>Number: 93</b>	Related Measure: C9.R1: Arrangements for the control framework of the Recovery and Resilience Plan	
<b>Name of the Milestone:</b> Adoption of an action plan related to the anti-fraud and anti-corruption strategy		
<b>Qualitative Indicator:</b> Adoption of the action plan related to the anti-fraud and anti-corruption strategy	<b>Time:</b> Q4 2023	
<p><b>Context:</b></p> <p>The measure aims to improve the control framework of the Danish Recovery and Resilience Plan. It requires that the Danish authorities adopt an anti-fraud and anti-corruption strategy and setup a functional system in line with Article 22(2)(d)(i) to (iii) of Recovery and Resilience Facility regulation (regulation EU 2021/241, “RRF regulation”).</p> <p>Milestone 93 concerns the Adoption of an action plan related to the anti-fraud and anti-corruption strategy by the Ministry of Finance and requires that the implementing bodies adopt an action plan related to the anti-fraud and anti-corruption strategy in order to ensure an effective implementation of the objectives set out in the strategy. The action plan shall include the detailed timelines of how the strategy shall be effectively introduced into the internal control systems of the implementing bodies.</p> <p>This milestone is the second and last milestone of the reform, and it follows milestone 92 related to the repository system for the implementation of the Danish Recovery and Resilience Plan, which is part of the same payment request.</p>		
<b>Evidence provided:</b>		

In line with the verification mechanism set out in the Operational Arrangements, the following evidence was provided:

- i. **Summary document** duly justifying how the milestone (including the constitutive elements) was satisfactorily fulfilled;
- ii. **The RRF anti-fraud and anti-corruption strategy** adopted by the Danish Ministry of Finance in November 2023;
- iii. **The 12 sub-action plans** adopted by the Implementing bodies:
  - a) Agency for Digital Government, signed on 11 December 2023;
  - b) Civil Aviation and Railway Authority, signed on 11 December 2023;
  - c) Innovation Fund Denmark, signed on 11 December 2023;
  - d) Ministry of Climate, Energy and Utilities, signed on 11 December 2023;
  - e) Ministry of Digital Government and Gender Equality, signed on 11 December 2023;
  - f) Ministry of Environment, signed on 11 December 2023;
  - g) Ministry of Taxation, signed on 11 December 2023;
  - h) Ministry of Interior and Health, signed on 27 November 2023;
  - i) Ministry of Transport, signed on 11 December 2023;
  - j) The Agency for Education and Quality, signed on 26 November 2023;
  - k) The Agricultural Agency, signed on 11 December 2023;
  - l) The Road Directorate, signed on 8 December 2023.

The authorities also provided:

- i. **The Action Plan for the implementation of the anti-fraud and anti-corruption strategy** prepared by the Ministry of Finance;
- ii. **The template of the action plan** for the implementing bodies;
- iii. **The instruction on filling the action plan** for the implementing bodies provided by the Ministry of Finance and shared with the implementing bodies;
- iv. **The list of implementing bodies** prepared by the Ministry of Finance.
- v. **An email from the Ministry of Finance to the Commission on 24 January 2024** explaining the adoption process of internal documents at the Ministry of Finance
- vi. **A screenshot** provided by the Ministry of Finance showing the incorporation of the Anti-fraud and anti-corruption strategy into the internal case management system F2, approved by two deputy permanent secretaries at the Ministry of Finance

#### **Analysis:**

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

#### **The Ministry of Finance shall adopt the RRF anti-fraud and anti-corruption strategy.**

The RRF anti-fraud and anti-corruption policy was adopted by the Ministry of Finance (Office for Audit and Supervision, the RRF audit body) on 17 November 2023.

The RRF anti-fraud and anti-corruption strategy is applicable to the Ministry of Finance, as the Coordinating Body, and the administrative bodies implementing the Danish Recovery and Resilience plan. The RRF anti-fraud and anti-corruption policies presented in the document were prepared in accordance with the "Guidance Note on Fraud risk assessment and Effective and Proportionate Anti-Fraud Measures, template 3" and Article 22 of the RRF regulation (EU) 2021/241 (page 1 of the RRF anti-fraud and anti-corruption strategy).

The strategy specifies the overall aim to protect the financial interests of the Union and commits to prevent and combat serious irregularities in the context of the Danish Recovery and Resilience Plan implementation (page 1). The strategy consists of two parts: the anti-fraud policy (page 2-6) and the anti-corruption policy (page 7-12).

Sections 1 to 4 in the anti-fraud policy part lay out the objectives, basic principles, definition of fraud and scope (page 2-3). Section 5 titled “Measures to prevent fraud” lists the actions to be taken by the Ministry of Finance and the implementing bodies, in order to prevent cases of fraud (pages 3-4). Section 6 titled “Sharing of responsibilities” provides the division of the tasks between the Coordinating body and the Audit body within the Ministry of Finance in order to prevent, detect and correct cases of fraud (pages 4-5). Last two Sections specify obligations to report suspicions of serious irregularities and procedures on how to report suspicions or established cases of fraud, including internal and external reporting channels (pages 5-6).

The part regarding anti-corruption policy follows the same structure as described above. The objective, basic principles, definitions of conflict of interests and corruption, and scope are laid out in Sections 1 to 4 (pages 7-9). Section 5 titled “Measures to prevent corruption” lists the actions to be taken by the Ministry of Finance and the implementing bodies, in order to prevent cases of corruption (pages 9-10). Section 6 titled “Sharing of responsibilities” provides the division of the tasks between the Ministry of Finance, as Coordinating body, and the implementing bodies (pages 10-11). The last two Sections specify obligations to report suspicions of serious irregularities and procedures on how to report suspicions or established cases of corruption, including internal and external reporting channels (pages 11-12).

As the Action Plan for implementing the anti-fraud and anti-corruption strategy presents, the RRF anti-fraud and anti-corruption strategy was adopted by the Danish Ministry of Finance on 17 November 2023 by the incorporation of the document into the internal case management system (F2) of the Ministry of Finance. As explained in the e-mail from the Ministry of Finance to the Commission of 24 January 2024, internal documents are digitally approved in the internal case management system (F2-system), and the adoption took place with the approval of the document by two Deputy Permanent Secretaries in the system. This is further backed by the screenshot of the internal case system management (F2) where the second step of the approval of the document (2. trin) shows the two Deputy Permanent Secretaries’ names.

**And then, the implementing bodies shall adopt an action plan setting out the detailed timeline of how the strategy shall be effectively introduced into their internal control systems.**

The list of Implementing bodies, prepared by the coordinating body presents the 9 line ministries covering the 20 implementing bodies for which the anti-fraud and anti-corruption strategy will be implemented by 1 March 2024, according to the Action Plan for the implementation of the anti-fraud and anti-corruption strategy (page 2). The line ministries were able to choose whether, to have a single action plan for all entities under a given line ministry or to have separate action plans for all the entities under the line ministry (page 1 of the internal instruction on filling-in the action plan). Subsequently, 7 out of 9 line ministries decided to have single action plan for all entities involved, namely the Ministry of the Interior and Health, the Ministry of Food, Agriculture and Fisheries, the Ministry of Environment, the Ministry of Climate, Energy and Utilities, the Ministry of Higher Education and Science, the Ministry of Taxation and the Ministry of Children and Education. The remaining line ministries (the Ministry of Digital Government and Gender Equality and the Ministry of Transport) decided to have the action plan for each entity. As a result, the Danish authorities submitted 12 action plans covering the 20 implementing bodies. The signature of the action plan by each implementing body shows the adoption.

Furthermore, the internal instructions for filling the action plan describe how the implementing bodies ought to fill in the template for action plan in order to provide detailed, correct and sufficient information. The coordinating body instructed the implementing bodies to include information on:

- The initiatives taken to implement the strategy;
- The format in which *the anti-fraud and anti-corruption strategy* will be saved;
- The delegation of the responsibilities to ensure controls supporting *the anti-fraud and anti-corruption strategy*, including:
  - Awareness of fraud and corruption through, for example, workshops and knowledge-sharing;
  - Adequate internal controls to prevent, detect and correct fraud, conflict of interests and corruption;
  - Appropriate processes and procedures in case of suspicion or established cases of fraud and corruption;
  - Appropriate corrective measures, including possible administrative sanctions in case of suspected or detected fraud and corruption; *and*
  - Immediate recourse to persons and bodies in the event of a finding or suspicion of fraud and corruption.

All plans thus contain all the necessary information as well as covering the elements listed in the coordinating body's instruction.

The adopted action plans are setting out the detailed timeline of how the strategy shall be effectively introduced into the implementing bodies' internal control systems as follows: all 12 sub-action plans contain a dedicated section on the expected implementation completion ('Expected implementation completed by') and a dedicated section on the implementation plan ('Implementation plan').

**Commission Preliminary Assessment: Satisfactorily fulfilled**