

19 March 2025

Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the fifth payment request of non-repayable support and loans submitted by Greece on 20 December 2024, 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 20 December 2024, Greece submitted a request for payment for the fifth instalment of the non-repayable support and loans. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, Greece provided due justification of the satisfactory fulfilment of the 32 milestones and targets of the fifth instalment of the non-repayable support and loans, as set out in Section 3.1 and Section 3.1 of the Council Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Greece¹.

In its payment request, Greece 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 Greece, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all 32 milestones and targets.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Greece's Recovery and Resilience Plan. They cover reforms in areas including accelerating the administration of justice, expanding broadband connection, improving waste and water management, increasing mental healthcare facilities, improving the system for VAT refunds, and enhancing the effectiveness of public procurement. They also cover important investments in urban regeneration, industrial sites for green industries, more affordable housing, residential energy upgrades, the capacity of the electricity network, reforestation and firefighting, and wastewater projects.

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

¹ ST 10152 2021 INIT and ST 10152 2021 ADD 1, as amended by 15831/1/23 REV 1 and 15831/23, ADD 1 REV 1, and by ST 17055 2024 INIT and ST 17055 2024 ADD 1 COR 1, not yet published.

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Non-repayable support

Number and name of the Milestone: 12 HEDNO - contracts 1

Related Measure: 1,1.16901 HEDNO network upgrades aiming at enhancing resilience and protecting the environment

Qualitative Indicator: Notification of award of all contracts

Time: Q4 2023

1. Context:

The investment concerns the undergrounding and rerouting of the electricity distribution network in places of special importance from a cultural or tourism point of view. Its objective is to improve the resilience of the distribution network and contribute to the protection of the environment.

Milestone 12 consists of the notification of award of all the contracts related to the Greek Electricity Distribution Network Operator (HEDNO) projects on upgrades for resilience of the network, aiming to enable further penetration of renewable energy and improve the reliability and resilience of the network, while protecting the environment.

Milestone 12 is the first step of the implementation of the investment, and it will be followed by milestone 17, which is the completion and entry into operation of the interventions related to network upgrades. The investment has a final expected date for implementation of 31 December 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone requirements (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) have been satisfactorily fulfilled	
2	Decisions for the awards of twenty contracts from the Greek Electricity Distribution Network Operator (HEDNO) to multiple firms dated between 2 December 2021 and 4 August 2022	Award Decisions for the projects on upgrade for resilience of the distribution network
3	Declaration ΔΔ-214 of open competition for the designation of contractors for the construction and maintenance of distribution network works, dated 15 July 2021	Call for tender for the selection of contractors to thirty-seven (37) contracts (works) for the construction and maintenance of electricity distribution networks, out of which 18 had led to contracts related to milestone 12
4	Declaration N. 502101 of competition with closed procedure to appoint a contractor for the procurement of cables and pipelines, dated 17 May 2021	Call for restricted tenders for the selection of contractors to supply cables (through two contracts) related to milestone 12
5	Contract award notification for evidence number 2 in the central electronic registry of public contracts platform	Screen shots from the registry concerning the contract award notifications

3. Analysis:

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

Notification of award of all contracts related to Hellenic Electricity Distribution Network Operator (HEDNO) projects on upgrades for resilience and environment.

The notification of award of contracts related to Hellenic Electricity Distribution Network Operator (HEDNO) projects on upgrades for resilience and environment is demonstrated by evidence 2 and 5. The authorities submitted the proof that the decision was notified to all participants (Evidence no. 3), which prove that the contract had been awarded and the bidders notified of the contract's award, as per milestone's requirement. The notification of award of contracts related to Hellenic Electricity Distribution Network Operator (HEDNO) projects on upgrades for resilience and environment is demonstrated by evidence 2 and 5. Page 1 of the copies of award decisions for twenty contracts indicates that the projects awarded by the Hellenic Electricity Distribution Network Operator (HEDNO) to different firms concerns works on the Greek distribution network. Page 1 also specifies that the award decisions concern the call for tenders ΔΔ-214/15.7.2021 for the designation of contractors for the construction and maintenance of distribution network works (18 contracts) and the call for restricted tenders N. 502101 for the selection of contractors to supply cables (2 contracts). The authorities submitted the proof that the decisions were notified to all participants (Evidence 5), which prove that the contract had been awarded, and the bidders notified of the contract's award, as per milestone's requirement. The authorities submitted the proof that the decision was notified to all participants (Evidence 5), which prove that the contract had been awarded, and the bidders notified of the contract's award, as per milestone's requirement. Declaration ΔΔ-214 (evidence 3) constitute the one of the two referred calls for tender and it specifies, in Article 4 (description of the works), that the contracts to be signed will also implement the projects funded by the Recovery and Resilience plan, including the replacement of low-voltage electricity meters with smart meters, upgrading the HEDNO aerial network in forest areas and upgrading of the overall HEDNO network to enhance resilience and protecting the environment. Declaration N. 502101 (evidence 4) concerns the procurement of cables and pipelines related to the RRP measure 16901.

Furthermore, in line with the description of the measure, **the investment consists of undergrounding and rerouting of the electricity distribution network in settlements of special importance from a cultural or tourism point of view as well as city areas, with priority given to areas where the infrastructure is vulnerable to extreme weather.**

Declaration ΔΔ-214 (evidence 3) constitutes the one of the two referred calls for tender and it specifies, in Article 4 (description of the works), that the contracts concern primarily the construction, removal or reconstruction of overhead and underground Medium Tension (MT) lines and airborne distribution substations in the electricity distribution (HEDNO) network. In the same Article, it mentions that the contracts also concern the construction, removal, reconstruction, modification (which encompass rerouting) or improvement of low and medium-voltage connections and disconnections/reconnections in the electricity distribution (HEDNO) network.

Pages 1, 2 and 3 of the copies of award decisions (evidence 2) indicate that the projects awarded by HEDNO to different firms concerning the works on the Greek distribution network are located in seven city areas (Kallithea, Filothei-Kifisia Area, Piraeus, Serres & Kilikis Areas, Thessaloniki & Polygyros Areas, Patras & Aigio Areas and Lamia), nine settlements of special importance from a

cultural or tourism point of view (Veria & Katerini Areas, Pyrgos, Zakynthos & Kefalonia Areas, Kalamata Area, Tripoli & Sparti Areas, Thebes, Livadia & Amfissa Areas, Heraklion Area, Agios Nikolaos Area, Chania Area and Syros & Western Cyclades Areas) and six areas with vulnerabilities to extreme weather (Filothei-Kifisia Areas, Serres-Kilkis Areas, Pyrgos Area, Zakynthos & Kefalonia Areas, Mesogeion Area and Trikala & Karditsa Areas). The call for tender (evidence 3) does not specify a specific priority given to areas where the infrastructure is vulnerable to extreme weather. Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, pages 1, 2 and 3 of the copies of award decisions for twenty contracts (evidence 4) indicate that the projects awarded by the Hellenic Electricity Distribution Network Operator (HEDNO) to different firms concerning the works on the Greek distribution network are also located in six areas with vulnerabilities to extreme weather (Filothei-Kifisia Areas, Serres-Kilkis Areas, Pyrgos Area, Zakynthos & Kefalonia Areas, Mesogeion Area and Trikala & Karditsa Areas). This guarantees effectively that the objective to address areas where the infrastructure is vulnerable to extreme weather is de facto met by the award decisions. As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the reform that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 13 HEDNO - contracts 2

Related Measure: 1,1.16900 HEDNO overhead network upgrading in forest areas

Qualitative Indicator: Notification of award of all contracts

Time: Q4 2023

1. Context:

The investment concerns the replacement of bare conductors in the overhead electricity distribution network, the installation of insulating covers, and undergrounding or relocation of the electricity distribution network passing through forest areas. The project objective is to improve the resilience and reliability of the network and better protect the environment.

Milestone 13 consists of the notification of award of all the contracts related to the Greek Electricity Distribution Network Operator (HEDNO) projects on overhead networks in forest areas, to enable further penetration of renewable energy and improve the reliability and resilience of the network, while protecting the environment.

Milestone 13 is the first step of the implementation of the investment. It will be followed by milestone 18, related to the completion and entry into operation of the interventions related to the overhead network upgrades in forest areas. The investment has a final expected date for implementation of 31 December 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone requirements (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) have been satisfactorily fulfilled	
2	Decisions for the awards of twenty-three contracts from the Greek Electricity Distribution Network Operator (HEDNO) to multiple firms dated between 2 December 2021 and 6 August 2022	Award Decisions for the projects on upgrade for resilience of the distribution network
3	Declaration ΔΔ-214 of open competition for the designation of contractors for the construction and maintenance of distribution network works, dated 15 July 2021	Call for tender for the selection of contractors to thirty-seven (37) contracts (works) for the construction and maintenance of electricity distribution networks, out of which the 20 had led to contracts related to milestone 13
4	Declaration N. 502101 of competition with closed procedure to appoint a contractor for the procurement of cables and pipelines, dated 17 May 2021	Call for restricted tenders for the selection of contractors to supply cables (through three contracts) related to milestone 13
5	Issue 5 of Declaration ΔΔ-214 of open competition for the designation of contractors for the construction and maintenance of distribution network works, dated 15 July 2021	Specific contractual elements specified for all for tender for the selection of contractors to thirty-seven (37) contracts (works) for the construction and maintenance of electricity distribution networks, out of which the 20

		had led to contracts related to milestone 13
6	Contract award notification for evidence number 2 in the central electronic registry of public contracts platform	Screen shots from the registry concerning the contract award notifications

3. Analysis:

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

Notification of award of all contracts related to HEDNO projects on overhead networks in forest areas.

The notification of award of contracts related to Hellenic Electricity Distribution Network Operator (HEDNO) projects on overhead network in forest areas is demonstrated by evidence 2 and 6. Page 1 of the copies of award decisions for twenty contracts (evidence 2) indicates that the projects awarded by the HEDNO to different firms concerns works on the Greek distribution network. Page 1 also specifies that the award decision concern the call for tenders ΔΔ-214/15.7.2021 for the designation of contractors for the construction and maintenance of distribution network works (contracts) and the call for restricted tenders N. 502101 for the selection of contractors to supply cables (three contracts). The authorities submitted the proof that the decisions were notified to all participants (Evidence 6), which prove that the contract had been awarded, and the bidders notified of the contract's award, as per milestone's requirement. Declaration ΔΔ-214 (evidence 3) constitute the one of the two referred calls for tender and it specifies, in Article 4 (description of the works), that the contracts to be signed will also implement the projects funded by the Recovery and Resilience plan, including the upgrading the HEDNO aerial network in forest areas. In addition, it mentions that the contracts concern primarily the construction, removal or reconstruction of overhead and underground Medium Tension (MT) lines and airborne distribution substations in the electricity distribution (HEDNO) network. Declaration N. 502101 (evidence 4) concerns the procurement of cables and pipelines related to the RRP measure 16900.

Furthermore, in line with the description of the measure, **the investment consists of a replacement of bare conductors in the overhead electricity distribution network (with covered ones or a twisted cable), installation of insulating covers, and undergrounding or relocation of the electricity distribution network passing through forest areas.**

Declaration ΔΔ-214 (evidence 3) constitute the one of the two referred calls for tender and it specifies, in Article 4 (description of the works), that the contracts concern primarily the construction, removal or reconstruction of overhead and underground Medium Tension (MT) lines and airborne distribution substations in the electricity distribution (HEDNO) network. In the same article, it mentions that the contracts also concern the construction, removal, reconstruction, modification or improvement of low and medium-voltage connections and disconnections/reconnections in the electricity distribution (HEDNO) network. In the same article, it mentions that these actions will concern also the upgrading the HEDNO aerial network in forest areas. Evidence 5 further demonstrate the element required in the investment. Section B, point 3 and 4 specify that the works include the installation of insulating covers and the replacement of bare conductors in the overhead electricity distribution network (with twisted cable).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 14 HEDNO - contracts 3

Related Measure: 1,1.16899 Installed capacity increase in Hellenic Electricity Distribution Network Operator (HEDNO) HV/MV substations for new RES connection

Qualitative Indicator: Notification of award of all contracts

Time: Q4 2023

1. Context:

The investment concerns the increase in the capacity of existing substations of the electricity network to address the congestion of the distribution grid that are currently preventing further investment in renewable energy.

Milestone 14 consists of the notification of award of all the contracts related to the Greek Electricity Distribution Network Operator (HEDNO) projects on capacity increases of High Voltage/Medium Voltage (HV/MV) substations, to allow the further penetration of renewable energy and improve the reliability and resilience of the network.

Milestone 14 is the first step of the implementation of the investment, and it will be followed by milestone 19, which is the completion and entry into operation of the interventions related to the capacity increase of HV/MV substations. The investment has a final expected date for implementation of 31 December 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone requirements (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) have been satisfactorily fulfilled	
2	Decisions for the awards of seven construction contracts from the Greek Electricity Distribution Network Operator (HEDNO) to multiple firms dated between 10 December 2020 and 23 May 2023	Award Decisions for the projects on capacity increases of High Voltage/Medium Voltage (HV/MV) substations
3	Copy of seven contracts between the Greek Electricity Distribution Network Operator (HEDNO) and multiple firms for the projects on capacity increases of High Voltage/Medium Voltage (HV/MV) substations, dated between 7 January 2021 and 21 July 2023	Signed contracts for the projects on capacity increases of High Voltage/Medium Voltage (HV/MV) substations in different locations
4	Contract award notification for evidence number 2 in the central electronic registry of public contracts platform	Screen shots from the registry concerning the contract award notifications

3. Analysis:

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

Notification of award of all contracts related to HEDNO projects on capacity increases of High Voltage/Medium Voltage substations. Furthermore, in line with the description of the measure, **the investment shall increase the capacity of existing substations of the network.**

The notification of award of contracts related to Hellenic Electricity Distribution Network Operator (HEDNO) projects on upgrades for resilience and environment is demonstrated by evidence 2 and 4. Page 1 of the copies of award decisions for the seven contracts indicates that the projects awarded by the Hellenic Electricity Distribution Network Operator (HEDNO) to different firms concern works on High Voltage and Medium Voltage substations to increase penetration of renewables, notably through the expansions of the substations' capacity, supply of transformers and reinforcement works. The actions, including the outline of the specific capacity increases for each substation, are further detailed in Article 2 of the seven contracts signed between HEDNO and multiple firms for the projects (evidence 3). The authorities submitted the proof that the decisions were notified to all participants (Evidence 4), which prove that the contract had been awarded, and the bidders notified of the contract's award, as per milestone's requirement.

Furthermore, in line with the description of the measure, **the investment shall increase the capacity of existing substations of the network aiming to address the congestion of the distribution grid that are currently preventing further investment in renewable energy.**

The award decisions (evidence 2) and contract details (evidence 3), as mentioned above, explicitly indicate that the projects focus on expanding the capacity of High Voltage (HV) and Medium Voltage (MV) substations. This expansion directly addresses grid congestion by increasing the capacity of these substations to handle more energy input. The projects aim to facilitate greater penetration of renewable energy by enhancing the substations' ability to integrate additional renewable energy sources into the grid, which would otherwise be curtailed due to congestion. This is demonstrated by the inclusion of works like transformer supply and reinforcement, which are crucial for handling increased energy flows from renewables.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 23 Residential renovation - renovation of residences #1

Related Measure: 1,2.16872 Energy renovation on residential buildings

Quantitative Indicator: Number of certified renovations completed

Baseline: 0

Target: 8000

Time: Q4 2023

1. Context:

The investment shall improve the energy efficiency of residential buildings, by comprising renovations that shall yield significant primary energy savings. The compliance with the Do No Significant Harm Technical Guidance (2021/C58/01), is met through the eligibility criteria contained in the terms of reference for the calls for projects, incorporating that the economic operators carrying out the construction works to ensure that at least 70% (by weight) of the generated waste shall be prepared for re-use, recycling and other material recovery.

Renovations to improve energy efficiency shall be completed for 8 000 residences, equivalent to an energy reduction of 16 ktoe annually and with primary energy savings, on average, of at least 30%, on the basis of the submitted energy performance certificates. The completion decision issued by the Management Body shall evidence the completion of the interventions.

Target 23 is the fourth target of the investment, and will be followed by target 24, target 25 and target 26, related to the energy renovation of 50 000 residences and the instalment of new renewable energy sources in energy-poor households. The investment has a final expected date for implementation of 31 December 2023.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.	Justification and substantiation of the completion of the target
2	Decision of Completion issued by the Hellenic Development Bank (HDB) ADA: E6XA46NKΨZ-BEZ Protocol Number: 251273/22.11.2024	Decision of Completion of 8 888 renovations by the Hellenic Development Bank
3	7 th Amendment of the programme guide for the programme "Energy renovation on residential buildings" ΥΠΕΝ/ΥΔΕΝ/103438/1318, OJ B 5926/11.10.2023	The program guide defines the eligibility criteria, the energy target, the implementation guidelines as well as the obligations of the beneficiaries.
4	Sampling docs: Award decisions for 60 residencies, declaring the inclusion of each residency in the energy efficiency programme	

5	Sampling docs: Energy performance certificates before the interventions for 60 residencies	
6	Sampling docs: Energy performance certificates after the interventions for 60 residencies	
7	Sampling docs: Completion decisions for 60 residencies.	
8	List of completed projects	List of completed projects from the Management Body (Hellenic Development Bank) Sheet 1: Detached houses-individual apartments with both financial and energy data Sheet 2: Residential Building Type A with the energy data only Sheet 3: Apartments of Residential Building Type A with the financial data only Sheet 4: Residential Building Type B with both financial and energy data
9	A list of the completed projects by type of intervention	This file from the Management Body (Hellenic Development Bank) includes the projects completed and the interventions made

3. Analysis:

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

Renovations to improve energy efficiency completed for the number of residences equivalent to energy reduction of 16 ktoe annually and with primary energy savings, on average, of at least 30%, on the basis of the submitted energy performance certificates.

Renovations of various types have been completed to improve the energy efficiency of residential buildings. The interventions include the replacement of household frames (windows, doors, etc.), installation/upgrading of thermal insulation, heating/cooling system upgrade, hot water system using Renewable Energy Sources ("RES") or heat pumps and smart technologies and systems of energy production (thermal and/or electricity) (evidence 3, chapter 3.2 'Eligible interventions per type of residence', pp. 26-30).

The implementing body, the Hellenic Development Bank, has issued a decision (**Evidence 2**) that confirms the completion of the energy efficiency renovations and **contains a list** with details of each renovation, which covers all constitutive elements of the target description. Evidence 2 shows that **8 888 renovations have been completed, thus exceeding the goal of Target 23** of 8 000 renovations **by 888 renovations**. Evidence 2 also provides that all the residencies with completed interventions have achieved energy reduction equivalent of 16 ktoe per annum and primary energy savings of at least 30%. Thus, meeting and exceeding the energy reduction and primary energy savings objectives of Target 23.

Following the selection of a random sample of 60 units, Greece submitted:

- Evidence 4: Award decisions, declaring the inclusion of each residence in the energy efficiency programme;
- Evidence 5: Energy performance certificates before the interventions;
Evidence 6: Energy performance certificates after the interventions, which allows to estimate the primary energy savings achieved through the completion of each renovation; and
- Evidence 7: Completion decisions of each energy efficiency renovation confirming that the specific intervention has been successfully completed.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met. First, evidence 4 confirms that the specific intervention has been approved to be part of and receive support through the energy efficiency programme. Second, evidence 5 and 6, confirms that the primary energy savings achieved through the completion of each renovation was, at least, 30%. Third, evidence 6, confirm the completion of each energy efficiency renovation that was part of the sample. Therefore, the sample demonstrates that all target requirements have been met, exceeding the goal of Target 23 by 888 energy efficient renovations.

Furthermore, in line with the description of the measure, **it comprises renovations that shall yield significant primary energy savings, thus contributing to the relevant NECP targets.**

The completion decision issued by the Hellenic Development Bank (evidence 2) sets out primary energy savings for each of the 8 888 completed renovations, which exceeds 30%. This was confirmed through the sampling check (evidences 5 and 6), which compared the energy performance of each residency before and after the intervention, and could therefore estimate the primary energy savings achieved for each residency. The improved energy efficiency of residential buildings through yielding the aforementioned significant primary energy savings, thus contributes to the relevant targets of the National Energy and Climate Plan (NECP), as set out under section 2.5.2 in the updated NECP submitted by Greece to the European Commission on 20 December 2024.

The completion decision issued by the Management Body shall evidence the completion of the interventions. The implementing body, the Hellenic Development Bank, has issued a decision (Evidence 2) that confirms the completion of the energy efficiency renovations and contains a list with details on each completed renovation.

Furthermore, in line with the description of the measure, **it is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the Do No Significant Harm Technical Guidance (2021/C58/01).** In particular, the measure requires the economic operators carrying out the construction works to ensure that at least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC of 3 May 2000 replacing Decision 94/3/EC establishing a list of wastes pursuant to Article 1(a) of Council Directive 75/442/EEC on waste and Council Decision 94/904/EC establishing a list of hazardous waste pursuant to Article 1(4) of Council Directive 91/689/EEC on hazardous waste (notified under document number C(2000) 1147)) generated on the construction site shall be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in

accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol. The implementation of the investment shall be completed by 31 December 2025.

Regarding the DNSH waste management requirements set out in the Council Implementing Decision, the Programme Guide (evidence 5- Chapter 3.1, page 26) imposes that the legal or natural person responsible (contractor or developer) for waste management from excavations, construction and demolitions (A.E.K.K), in accordance with the provisions of the Joint Ministerial Decision (JMD) (36259/1757/E103/2010 (B'1312B), is liable for the alternative management of the latter for reuse and recycling purposes. The provisions of the JMD additionally stipulate that 70% (by weight) of the non-hazardous construction and demolition waste generated on the construction site will be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials. It also contains provisions that are aligned with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol for the treatment of non-hazardous construction and demolition waste.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 28 Urban Plans award

Related Measure: 1,2.16879 Preparation of Urban Plans in implementation of the urban policy reform

Qualitative Indicator: Notification of award of contracts

Time: Q4 2023

1. Context:

This reform aims at addressing weaknesses and gaps in zoning and land use to promote sustainable economic activity and protect the environment. Concretely, (a) Local Urban Plans will be prepared for 700 municipalities or municipal units, and (b) five Special Urban Plans (that can cover area of more than one municipality) will be produced. (c) The Development Rights Transfer Zones will be defined in 50 municipal units, (d) delimitation of settlements will be determined in 50 municipal units and (e) municipal roads will be determined in 120 municipal units.

Milestone 28 consists of the notification of award for 100% of the contracts for the five sub-projects listed above.

Milestone 28 is the second milestone of the reform, and it follows the completion of milestone 27, which consisted of the notification of award for 30% of the contracts. It will be followed by milestone 29, related to the completion of urban planning. The reform has a final expected date for implementation of 31 December 2023.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.	
2	List of contract award decisions	List of 165 contract award decisions for the preparation of urban plans (the list excludes contract award decisions already positively assessed under milestone 27). The list contains unique identification numbers for 165 contract award decisions. On the basis of this list, a randomly selected sample of 60 contract award decisions was drawn.
3	A randomly selected sample of sixty (60) contract award decisions	Selected from the list of contract award decisions (evidence 2) Copies of decisions of contract award issued by regions and municipalities for the approval of the minutes of the evaluation committees and selection of the preferred bidder to carry out the interventions procured
4	Sixty (60) contract award notifications	Copies of letters notifying the respective contract award decision (evidence 3) to the tenderers
5	Sixty (60) proofs of contract award	Proof of notification of the respective

	notifications	Contract Award Decisions to the tenderers via the central electronic registry of public contracts platform (ESIDIS)
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3. Analysis:

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

Notification of award of 100% of all contracts (for all interventions):

1. preparation of Local Urban Plans;
2. preparation of Special Urban Plans;
3. preparation of independent plans for the definition of the Development Rights Transfer Zones;
4. preparation of independent plans for the Delimitation of Settlements; and
5. preparation of independent plans for the characterization of Municipal Roads.

Following the selection of a random sample of 60 units, Greece submitted copies of contract award decisions (evidence 3), copies of contract award notifications (evidence 4), and proofs of notification of the respective Contract Award Decisions to the tenderers via the central electronic registry of public contracts platform ESIDIS (evidence 5) as proofs that 100% of contracts for all interventions were awarded and the contract award was duly notified. The evidence provided for a sample of 60 units confirmed that the requirements of the milestone have been met. Specifically, the evidence sampled confirmed that:

- contract award decisions refer to one of five sub-projects as per the requirement in the milestone description;
- Contract award notification corresponds to a respective contract award decision and the contract award decision was notified through the ESIDIS platform as per the requirement in the milestone description;
- Contractual counterparts are listed in the contract award decision as per the requirement in the verification mechanism;
- Contract award decision includes number of municipal units covered (when applicable), as per the requirement in the measure description, as detailed below.

Under milestone 27 which was assessed as satisfactory fulfilled under the 3rd payment request, at least 30% of all contracts (in total and under each sub-project) were awarded.

Sub-project 1: Preparation of Local Urban Plans. Furthermore, in line with the description of the measure: **Local Urban Plans shall be produced for 700 municipalities or municipal units**

69 contracts covering 223 Municipal Units had been already awarded and positively assessed under milestone 27. Contracts for additional 484 municipal units were awarded under milestone 28, amounting to 707 municipal units in total. Thus 101% of the target of 700 municipal unit was achieved.

Furthermore, in line with the description of the measure: **The Local Urban Plans shall include a dedicated chapter on climate change measures and prevention and management of climate related risks.**

This requirement was positively assessed under milestone 27.

Sub-project 2: Preparation of Special Urban Plans. Furthermore, in line with the description of the measure: **five Special Urban Plans shall be produced,**

Three contracts covering three special urban plans had been already awarded and positively assessed under milestone 27. Contracts for additional seven (7) special urban plans were awarded under milestone 28, amounting to ten (10) special urban plans in total. Thus 200% of the target of five (5) special urban plans was achieved.

Sub-project 3: Preparation of independent plans for the definition of the Development Rights Transfer Zones. Furthermore, in line with the description of the measure: **Development Rights Transfer Zones shall be defined in 50 municipal units**

One contract for 83 Municipal Units for the preparation of independent plans for the definition of Development Rights Transfer Zones had been already awarded and positively assessed under milestone 27. Thus 166% of the target of fifty (50) independent plans for the definition of Development Rights Transfer Zones was achieved under the previous milestone already.

Sub-project 4: Preparation of independent plans for the Delimitation of Settlements. Furthermore, in line with the description of the measure: **the delimitation of settlements shall be determined in 50 municipal units**

Four contracts for 20 Municipal Units for the preparation of independent plans to complete the Delimitation of Settlements had been already awarded and positively assessed under milestone 27. Contracts for additional thirty (30) independent plans to complete the Delimitation of Settlements were awarded under milestone 28, amounting to fifty (50) plans in total. Thus 100% of the target of 50 independent plans to complete the Delimitation of Settlements was achieved.

Sub-project 5: Preparation of independent plans for the characterization of Municipal Roads. Furthermore, in line with the description of the measure: **municipal roads shall be determined in 120 municipal units**

One contract for 149 Municipal Units for the preparation of independent plans for characterization of Municipal Roads had been already awarded and positively assessed under milestone 27. Thus 124% of the target of 120 independent plans for characterization of Municipal Roads was achieved under the previous milestone already.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 33 Energy efficiency private sector – applications approved

Related Measure: 1.2.16874 Energy and entrepreneurship

Qualitative Indicator: Approval by the Ministry of Environment and Energy of applications submitted for selected interventions at private sector entities.

Time: Q4 2023

1. Context:

The investment provides financial support to private companies to improve their energy efficiency through the installation of energy efficient equipment and systems for energy conservation in production, storage, distribution of products and the operation of the companies. This investment will reduce carbon dioxide gas (CO₂), on average, by at least 30% compared to the private sector entities' existing situation.

This milestone concerns the approval by the Ministry of Environment and Energy of, at least, 3 500 applications submitted by private sector entities.

Milestone 33 is the first step of the implementation of the investment. It will be followed by target 36, related to the completion of the energy efficiency interventions for, at least, 3 500 private sector entities. The implementation of the investment shall be completed by 31 December 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone requirements (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) have been satisfactorily fulfilled
2	Joint Ministerial Decision of the Ministers of Economy and Finance and Environment and Energy, ΥΠΕΝ/Δ ΕΠΕΑ/26201/171 (OJ B 1650/11.03.2024)	Joint Ministerial Decision launching the "Programme for the Improvement of Energy Efficiency of Businesses in the Tertiary Sector"
3	Joint Ministerial Decision of the Ministers of Economy and Finance and Environment and Energy, ΥΠΕΝ/ΔΕΠΕΑ/51978/755 (OJ B 2902/23.05.2024)	Joint Ministerial Decision (JMD) amending the "Programme for the Improvement of Energy Efficiency of Businesses in the Tertiary Sector"
4	Joint Ministerial Decision of the Ministers of Economy and Finance and Environment and Energy, ΥΠΕΝ/ΔΕΠΕΑ/134093/2291 (OJ B 6647/06.12.2024)	Joint Ministerial Decision (JMD) amending the "Programme for the Improvement of Energy Efficiency of Businesses in the Tertiary Sector"
5	Joint Ministerial Decision of the Ministers of Economy and Finance and Environment and Energy, ΥΠΕΝ/ΥΔΕΝ/19058/138 (OJ B 1252/21.02.2024)	Joint Ministerial Decision (JMD) launching the "Energy and entrepreneurship – Changing Equipment for businesses"

6	Joint Ministerial Decision of the Ministers of Economy and Finance and Environment and Energy, ΥΠΕΝ/ΥΔΕΝ/92784/583 (OJ B 4985/03.09.2024)	Joint Ministerial Decision (JMD) amending the “Energy and entrepreneurship – Changing Equipment for businesses”
7	Joint Ministerial Decision of the Ministers of Economy and Finance and Environment and Energy, ΥΠΕΝ/ΥΔΕΝ/131160/767 (OJ B 6632/04.12.2024)	Joint Ministerial Decision (JMD) amending the “Energy and entrepreneurship – Changing Equipment for businesses”
8	Approval Decision issued by the Ministry of Environment and Energy, on 17.12.2024, Protocol Number: ΥΠΕΝ/ΔΕΠΕΑ/140038/2332 (ADA: ΨΧΦ14653Π8-ΘΙ9)	Approval decision issued by the Ministry of Environment and Energy for the "Program for the Improvement of Energy Efficiency of Businesses in the Tertiary Sector" for the inclusion of 1 055 private sector entities.
9	Approval Decision issued by Hellenic Republic Asset Development Fund S.A., on 28.11.2024 (ADA: 631Ψ46ΜΩΝ1-ΑΧΥ)	Approval decision issued by the Hellenic Republic Asset Development Fund S.A. (HRADF) for the “Energy and entrepreneurship – Changing Equipment for businesses” for the inclusion of 2 246 private sector entities.
10	Approval/Rejection issued by Hellenic Republic Asset Development Fund S.A., on 05.12.2024 (ADA: ΨΥ8246ΜΩΝ1-Β95)	Approval decision issued by the Hellenic Republic Asset Development Fund S.A. (HRADF) for the “Energy and entrepreneurship – Changing Equipment for businesses” for the inclusion of an additional 263 private sector entities. The decision also rejects 156 applications.
11	Report signed by the implementing body Technical Chamber of Greece Protocol Number: 49867/18.12.2024	The report signed by the implementing body, Technical Chamber of Greece, certifies that the assessment of applications was conducted according to the call’s requirements ("Programme for the Improvement of Energy Efficiency of Businesses in the Tertiary Sector").
12	Report signed by the implementing body Hellenic Republic Asset Development Fund S.A. (HRADF) Protocol Number: 72029/18.12.2024	The report signed by the implementing body, Hellenic Republic Asset Development Fund S.A. (HRADF), certifies that the assessment of applications was conducted according to the call’s requirements (“Energy and entrepreneurship – Changing Equipment for businesses”).

3. Analysis:

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

Approval by the Ministry of Environment and Energy of applications of 3 500 private sector entities... Furthermore, in line with the description of the measure, [the investment] **includes two sub-programmes: (a) energy efficiency renovations for very small, small, medium and large enterprises and (b) installation of energy efficient equipment in very small, small, medium and large enterprises.**

Two separate calls were launched by the Ministry of Environment and Energy on 11 March 2024 and 21 February 2024, namely i) "Programme for the Improvement of Energy Efficiency of Businesses in the Tertiary Sector" (evidence #2-4); and ii) "Energy and entrepreneurship – Changing Equipment for businesses" (evidence #5-7). "Programme for the Improvement of Energy Efficiency of Businesses in the Tertiary Sector" targets very small, small, medium and large enterprises, as set out under section 1.2 and 1.3 of the call (evidence #2-4). "Energy and entrepreneurship – Changing Equipment for businesses" targets very small, small, medium and large enterprises, as set out under section 2.1 of the call (evidence #5-7).

On 17/12/2024, the Ministry of Environment and Energy adopted an approval decision for the "Programme for the Improvement of Energy Efficiency of Businesses in the Tertiary Sector" for the applications of 1 055 private sector entities that had submitted an application (evidence #8). The Hellenic Republic Asset Development Fund S.A. (HRADF) adopted on 28/11/2024 two approval decisions for the "Energy and entrepreneurship – Changing Equipment for businesses"" for the applications of 2 509 private sector entities. In total, 3 564 applications were approved (evidence #9).

The Council Implementing Decision required the approval by the Ministry of Environment and Energy of applications submitted for selected interventions at private sector entities. Instead of the Ministry of Environment and Energy, it is the Hellenic Republic Asset Development Fund S.A. which is also a public sector entity, which adopted the two approval decisions for the second call "Energy and entrepreneurship – Changing Equipment for businesses". Whilst this constitutes a minimal formal deviation from the requirement of the Council Implementing Decision, the approval decision of the selected applications was taken by a public sector entity which is 100% owned by the state. The Hellenic Republic Asset Development Fund S.A. adopted the approval decision for the call "Energy and entrepreneurship – Changing Equipment for businesses" as it has been assigned as the responsible implementing body by the Ministry of Environment and Energy. The fact that the two approval decisions for the second call "Energy and entrepreneurship – Changing Equipment for businesses" were adopted by the Hellenic Republic Asset Development Fund S.A. does not affect the progress towards the achievement of the investment that the milestone represents, as the Fund has been assigned as the responsible implementing body by the Greek authorities to exercise this role and that the approval decisions have been taken. As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the investment that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

... ensuring that the carbon dioxide gas (CO₂) emissions is reduced, on average, by at least 30% compared to the private sector entities' existing situation (i.e. it may apply to the participating business as a whole, specific single equipment replacement and/or specific process(es) replacement), as indicated through the energy audits performed prior to the interventions or other certificated information.

The call for the "Programme for the Improvement of Energy Efficiency of Businesses in the Tertiary Sector" that was launched in March 2024 (evidence #2) and subsequent amendments (evidence #3

and 4) sets out i) the requirement for CO₂ emissions to be reduced by, at least, 30% compared to the private sector entities' existing situation (evidence #2: section 1.3, page 17); ii) the type of energy efficiency interventions relating to the building(s), processes and/or equipment (evidence #2: section 1.4, page 20); and iii) the requirement to carry out an energy audit before and after the intervention in order to demonstrate the CO₂ emissions achieved (evidence #2: section 1.6, pages 29-31).

The call for the "Energy and entrepreneurship – Changing Equipment for businesses" that was launched in February 2024 (evidence #5) and subsequent amendments (evidence #6 and 7) sets out i) the requirement for CO₂ emissions to be reduced by, at least, 30% compared to the private sector entities' existing situation (evidence #5: section 2); ii) the type of energy efficiency interventions relating to the processes and/or equipment (evidence #5: section 3); and iii) the requirement to carry out an energy audit before and after the intervention in order to demonstrate the CO₂ emissions achieved (evidence #5: section 2.1, page 11).

The Technical Chamber of Greece, which is the implementing body for the "Programme for the Improvement of Energy Efficiency of Businesses in the Tertiary Sector", issued a report that confirms that the assessment of applications was conducted according to the call's requirements (evidence #11). The Hellenic Republic Asset Development Fund S.A. (HRADF), which is the implementing body for the "Energy and entrepreneurship – Changing Equipment for businesses", issued a report that confirms that the assessment of applications was conducted according to the call's requirements (evidence #12).

Furthermore, in line with the description of the measure, **Through the installation of energy efficient equipment and systems for energy conservation in production, storage, distribution of products and the operation of the companies, this measure contributes to increasing the energy efficiency of buildings, processes and/or single equipment in line with the targets set out in the NECP and reduce greenhouse emissions.**

"Energy and entrepreneurship – Changing Equipment for businesses" sets out the type of interventions (section 1 and 3.1 of evidence #5-7), which including installation of energy efficient equipment and systems for energy conservation in production, storage, distribution of products and the operation of the companies.

Selected projects shall 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.

Furthermore in line with the description of the measure, **in order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use¹ ; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks² ; (iii) activities related to waste landfills, incinerators³ and mechanical biological treatment plants⁴ ; and (iv) activities where the long-term disposal of waste may cause harm to the environment. [...]**

The investment shall also comply with the Do No Significant Harm Technical Guidance with reference to the circular economy principles on recycling of construction waste and in accordance to the Energy Performance of Buildings Directive (2010/31/EU).

Section 1.3 of the call for the "Programme for the Improvement of Energy Efficiency of Businesses in the Tertiary Sector" (evidence #2) sets out that eligible applicants would need to 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 exclusion list set out under section 2.1 refers to (i) activities related to fossil fuels, including downstream use; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks; (iii) activities related to waste landfills, incinerators and mechanical biological treatment plants; and (iv) activities where the long-term disposal of waste may cause harm to the environment. Section 1.4 (evidence #2) sets out the requirement for the renovations to comply with the circular economy principles on recycling of construction waste and in accordance to the Energy Performance of Buildings Directive (2010/31/EU).

Section 2.1 of the call for the "Energy and entrepreneurship – Changing Equipment for businesses " (evidence #5) sets out that eligible applicants would need to 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 exclusion list set out under section 2.1 refers to (i) activities related to fossil fuels, including downstream use; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks; (iii) activities related to waste landfills, incinerators and mechanical biological treatment plants; and (iv) activities where the long-term disposal of waste may cause harm to the environment.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 38 Urban interventions - contract awards

Related Measure: 1.2.16873 Interventions in residential areas and in the building stock

Qualitative Indicator: Notification of the award of contract(s)

Time: Q4 2023

1. Context:

This investment comprises of four sub-investments: i) climate change adaptation and mitigation interventions in 16 urban and coastal areas; ii) the regeneration of former industrial areas (Votanikos and Elaionas) in Athens; iii) bike lane along the coast of Athens (Athens Riviera); and iv) other strategic interventions at municipalities to promote climate change adaptation and contribute to primary energy savings. The sub-investments will comply with the Do No Significant Harm Technical Guidance (2021/C58/01) and the relevant rules of the Commission Decision 2000/532/EC establishing the European List of Waste.

The milestone requires the notification of the award of the contract(s) for the appointment of private sector partner(s) to carry out the needed works for the four sub-investments. As concerns the fourth sub-investment ("other strategic interventions at municipalities to promote climate change adaptation and contribute to primary energy savings"), the following interventions are expected: i) energy efficiency and demonstration projects in SMEs or large enterprises achieving, at least a 30% reduction of direct and indirect CO₂ emissions; ii) construction of new energy efficient buildings and with a Primary Energy Demand (PED) that is, at least, 20% lower than the NZEB requirement (nearly zero-energy building); and iii) nature and biodiversity protection, natural heritage and resources, green and blue infrastructure.

Milestone 38 is the first step of the implementation of the investment. It will be followed by milestone 40, related to the completion of the overall investment, which is divided into four sub-investments. The investment has a final expected date for implementation of 31 December 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone requirements (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) have been satisfactorily fulfilled
2	Call for Proposals by the Ministry of Environment and Energy entitled: "Interventions aimed to improve the public space" (ΥΠΕΝ/ΔΜΕΑΑΠ/19571/131, 28.02.2022) (ADA: 665Ψ4653Π8-ΡΣΝ)	Call for proposals for sub-investments: i) climate change adaptation and mitigation interventions in 16 urban and coastal areas; and iv) other strategic interventions at municipalities to promote climate change adaptation and contribute to primary energy savings.
3	Amendment of the Call for Proposals by the	Amendment to the call for proposals

	Ministry of Environment and Energy entitled: “Interventions aimed to improve the public space” (ΥΠΕΝ/ΓΓΧΣΑΠ/55135/55 18.05.2023) (ADA: 9ΣMT4653Π8-ΨΛ1)	for sub-investments i) and iv)
4	Joint Ministerial Decisions adopting inclusion decisions for municipalities selected for sub-investment “i) climate change adaptation and mitigation interventions in 16 urban and coastal areas”: a) ΥΠΕΝ/ΓΓΧΣΑΠ/138304/61 (OJ B 6942/30.12.2022 b) ΥΠΕΝ/ΓΓΧΣΑΠ/138318/62 (OJ B 7126/31.12.2022) c) ΥΠΕΝ/ΓΓΧΣΑΠ/138323/63 (OJ B 6943/30.12.2022) d) ΥΠΕΝ/ΓΓΧΣΑΠ/46286/38 (OJ B 2875/28.04.2023) e) ΥΠΕΝ/ΓΓΧΣΑΠ/104768/39 (OJ B 5632/10.10.2024)	Joint Ministerial Decision a) to d) concerns the inclusion decision of municipalities selected for sub-investment i). Joint Ministerial Decision e) concerns amendments relating to the Joint Ministerial Decisions a) to d).
5	Grouping of all contract award notifications for each specific intervention selected under sub-investment “i) climate change adaptation and mitigation interventions in 16 urban and coastal areas”.	Provides details of the contract award notifications for the interventions to be carried out in the municipalities that were selected under the call for proposal (see evidence #2). Each of the contract award notification referred to in the table have also been shared as evidence. The contract award notifications were sent to the candidates that submitted an offer following the adoption of the contract award decision (see evidence #31).
6	Joint Ministerial Decisions adopting inclusion decisions for municipalities selected for sub-investment “iv) other strategic interventions at municipalities to promote climate change adaptation and contribute to primary energy savings”: a) ΥΠΕΝ/ΓΓΧΣΑΠ/29037/18 (OJ B 1932/24.03.2023) b) ΥΠΕΝ/ΓΓΧΣΑΠ/46281/37 (OJ B 2874/28.04.2023) c) ΥΠΕΝ/ΓΓΧΣΑΠ/51947/46 (OJ B 3198/15.05.2023) d) ΥΠΕΝ/ΓΓΧΣΑΠ/56033/57 (OJ B 3407/20.05.2023) e) ΥΠΕΝ/ΓΓΧΣΑΠ/122461/108 (OJ B	Joint Ministerial Decision a) to d) concerns the inclusion decision of municipalities selected for sub-investment iv). Joint Ministerial Decision e) concerns amendments relating to the Joint Ministerial Decision d) and Joint Ministerial Decision e) concerns amendments relating to the Joint Ministerial Decisions a) to d).

	6663/24.11.2023) f) ΥΠΕΝ/ΓΓΧΣΑΠ/104770/40 (ΟΙ Β 5545/04.10.2024)	
7	Grouping of all contract award notifications for each specific intervention selected under sub-investment “iv) other strategic interventions at municipalities to promote climate change adaptation and contribute to primary energy savings”.	Provides details of the contract award notifications for the interventions to be carried out in the municipalities that were selected under the call for proposal (see evidence #2). Each of the contract award notification referred to in the table have also been shared as evidence. The contract award notifications were sent to the candidates that submitted an offer following the adoption of the contract award decision (see evidence #31).
8	List provided by the Ministry of Environment and Energy listing all beneficiaries for sub-investments i) and iv).	The list sets out all municipalities approved for sub-investment i) and iv) as well as reference number for the contract award notifications (note: all contract award notifications for sub-investment i) and iv) are part of evidence #5 and #6 respectively).
9	Report titled “Evaluation of Projects in Terms of Their Contribution to Enhancing the Urban Environment (Advancing Climate Resilience).” Protocol Number: ΥΠΕΝ/ΓΡΓΧΣΑΠ/130719/7641/28.11.2024	The Ministry commissioned a report titled "Evaluation of Projects in Terms of Their Contribution to Enhancing the Urban Environment (Advancing Climate Resilience)." This report evaluated the proposals based on their compliance with the three categories.
10	Table with contracts awarded under sub-investment iv) and their contribution to the three intervention areas	The table sets out the intervention areas that each of the contracts awarded will contribute
11	Call for tenders regarding the project “Projects of landscaping and common spaces in the wider area II of the Double Renovation and the Naval Fort in the area of Votanikos and Elaionas” ADAM: 23PROC013891853	Call for tenders for a project related to sub-investment ii), including details of the investment scope.
12	Contract award notification regarding the project “Projects of landscaping and common spaces in the wider area II of the Double Renovation and the Naval Fort in the area of Votanikos and Elaionas” Printout: 9 July 2024	Contract award notification regarding the project «Projects of landscaping and common spaces in the wider area II of the Double Renovation and the Naval Fort in the area of Votanikos and Elaionas”
13	Contract award regarding the project “Projects	Contract award decision

	of landscaping and common spaces in the wider area II of the Double Renovation and the Naval Fort in the area of Votanikos and Elaionas” ADA: ΨΔΝΛΩ6Μ-ΨΒΙ	
14	Contract for “Projects of landscaping and common spaces in the wider area II of the Double Renovation and the Naval Fort in the area of Votanikos and Elaionas” ADAM no. 24SYMV015993466	The contract provides that the contractor needs to comply with the DNSH Principle (page 14)
15	Call for Tenders regarding the project “Road construction projects and construction of rainwater and drainage networks in the area of Votanikos and Elaionas” ADAM: 24PROC014185153	Call for tenders for a project related to sub-investment ii), including details of the investment scope.
16	Contract award notification regarding the project «Road construction projects and construction of rainwater and drainage networks in the area of Votanikos and Elaionas» Printout: 4 June 2024	Printout of contract award notification regarding the project “Road construction projects and construction of rainwater and drainage networks in the area of Votanikos and Elaionas”
17	Contract award regarding the project “Road construction projects and construction of rainwater and drainage networks in the area of Votanikos and Elaionas” ADA: 9ΓΕΜΩ6Μ-3ΣΨ	Contract award decision
18	Contract for “Road construction projects and construction of rainwater and drainage networks in the area of Votanikos and Elaionas” ADAM: 24SYMV015691490	The contract provides that the contractor needs to comply with the DNSH Principle (page 14)
19	Call for Tenders regarding the project “Environmental upgrade of Agricultural University of Athens” ADAM: 22PROC011911681	Call for tenders for a project related to sub-investment ii), including details of the investment scope.
20	Contract award notification regarding the project “Environmental upgrade of Agricultural University of Athens” Printout: 8 June 2023	Printout of contract award notification regarding the project “Environmental upgrade of Agricultural University of Athens”
21	Contract award regarding the project “Environmental upgrade of Agricultural University of Athens” ADAM: 23AWRD013459307	Contract award decision
22	The Technical Report as an annex to the RFP, signed 28.11.2022	The report provides that the project shall comply with the DNSH Principle (page 31)
23	Call for Tenders regarding the project “Athens riviera urban walk (section from Kallithea to Vari - Voula - Vouliagmeni)”	Call for tenders for a project related to sub-investment iii), including details of the investment scope.

24	Contract award notification regarding the project "Athens riviera urban walk (section from Kallithea to Vari - Voula - Vouliagmeni)" Printout: 8 April 2024	Printout of contract award notification regarding the project Athens riviera urban walk (section from Kallithea to Vari - Voula - Vouliagmeni)»
25	Contract award regarding the project "Athens riviera urban walk (section from Kallithea to Vari - Voula - Vouliagmeni)"	Contract award decision
26	Special Terms of Reference Protocol Number: 1567265/18.12.2023	The document provides that the project shall comply with the DNSH Principle (page 6 and 49)
27	Call for Tenders regarding the project "Bioclimatic intervention of the beach front of the Themistokleus coast, Piraeus municipality" ADAM: 24PROC014186376 2024-01-29	Call for tenders for a project related to sub-investment iii), including details of the investment scope.
28	Contract award regarding the project "Bioclimatic intervention of the beach front of the Themistokleus coast, Piraeus municipality" ADA: PBP446M80Π-2YO	Contract award decision
29	Contract award notification regarding the project "Bioclimatic intervention of the beach front of the Themistokleus coast, Piraeus municipality" Printout: 30 May 2024	Printout of contract award notification regarding the project "Bioclimatic intervention of the beach front of the Themistokleus coast, Piraeus municipality"
30	Special Terms of Reference, 29.01.2024	The document provides that the project shall comply with the DNSH Principle (page 38)
31	Grouping of all contract award decisions for each specific intervention selected under sub-investment "i) climate change adaptation and mitigation interventions in 16 urban and coastal areas".	Contract award decisions issued by the municipality/beneficiary confirming the evaluation of the tender procedure. Contract award notification (see evidence #5) thereafter sent.
32	Grouping of all contract award decisions for each specific intervention selected under sub-investment "iv) other strategic interventions at municipalities to promote climate change adaptation and contribute to primary energy savings".	Contract award decisions issued by the municipality/beneficiary confirming the evaluation of the tender procedure. Contract award notification (see evidence #7) thereafter sent.
33	Grouping of all request for proposals for each specific intervention selected under sub-investment "i) climate change adaptation and mitigation interventions in 16 urban and coastal areas".	Request for proposals issued by the municipality/beneficiary inviting private sector entities to submit their proposal. Contract award decisions (see evidence #31) thereafter issued following the evaluation of proposals submitted.
34	Grouping of all request for proposals for each specific intervention selected under sub-investment "iv) other strategic interventions at municipalities to promote climate change	Request for proposals issued by the municipality/beneficiary inviting private sector entities to submit their proposal. Contract award decisions

	adaptation and contribute to primary energy savings".	(see evidence #32) thereafter issued following the evaluation of proposals submitted.
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3. Analysis:

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

Notification of the award of the contract(s) to carry out the works for the (i) improvement of urban environment and public space in selected municipalities following an open call aiming to strengthen climate resilience;

An open call for proposal for municipalities was published on 28 February 2022 (evidence #2) and then amended in May 2023 (evidence #3), which aims to improve the urban environment and public spaces, thereby strengthening the climate resilience of the selected municipalities. In particular, the call sets out that support will be provided for interventions in the public space and in the building stock of urban areas, including coastal areas, with the aim of improving the development dynamics of the intervention area and its wider geographical unit or units, which include interventions in the public space and building stock (public and municipal buildings) with elements of modernization, functionality, bioclimatic planning, and energy upgrading, promotion of the circular economy, management of natural resources, adoption of "smart" applications and innovative technologies. The call sets out that the works will need to be completed by 30 September 2025 (evidence #2, page 11).

Joint Ministerial Decisions issued between December 2022 and April 2023 (evidence #4) select the municipalities (31 in total). The selected municipalities launched request for proposals (grouped under evidence #33) and proceeded to award the contracts. The contract award decisions issued by the municipalities are grouped under evidence #31. Following the contract award decision taken by municipalities, the contract award notifications were sent to the private sector entities that were awarded the contracts (grouped under evidence #5). The Ministry of Environment and Energy has provided a table (evidence #8) listing all municipalities selected and the reference number for the contract award decisions (note: each of the contract award decisions has been provided as part of evidence grouped under evidence #31).

Furthermore, in line with the description of the measure, **this investment compromises: 1) Climate change adaptation and mitigation interventions in 16 urban and coastal areas such as the protection of urban landmarks of significant importance and the promotion of the climate neutrality of cities**

The open call (evidence #2 and #3) invites municipalities and other public bodies to submit proposals to support interventions in the public space and in the building stock of urban areas or units with the aim of improving the development dynamics of the intervention area and its wider geographical unit or units, including climate adaptation measures. In particular, the call sets out that support will be provided for interventions in the public space and in the building stock of urban areas, including coastal areas, with the aim of improving the development dynamics of the intervention area and its wider geographical unit or units, which include the following interventions in the public space and building stock (public and municipal buildings) of urban areas or units: (i) elements of modernization, functionality, bioclimatic planning, and energy upgrading, promotion of the circular economy, management of natural resources, adoption of "smart" applications and innovative technologies; (ii)

urban areas of particular cultural and/or historical importance such as protection of historical centres and other urban landmarks of significant importance; (iii) urban areas to implement prevention and adaptation measures to promote climate neutrality of cities and strengthen urban resilience; and (iv) implementation of integrated proposals that utilize bioclimatic design and "smart" applications. Evidence #4 confirms that 31 municipalities (in urban and coastal areas) were selected.

Notification of the award of the contract(s) to carry out the works for the [...] (ii) urban regeneration of the ex-industrial area of Votanikos / Elaionas and renovation of the Agricultural University of Athens (AUA) campus;

The sub-investment relating to the urban regeneration of the ex-industrial area of Votanikos / Elaionas will be implemented through the award of three contracts, namely: i) "Projects of landscaping and common spaces in the wider area II of the Double Renovation and the Naval Fort in the area of Elaionas", which covers the ex-industrial area of Votanikos and Elaionas; ii) "Road construction projects and construction of rainwater and drainage networks in the area of Elaionas, , which covers the ex-industrial area of Votanikos and Elaionas"; and iii) "Environmental upgrade of Agricultural University of Athens".

For the "Projects of landscaping and common spaces in the wider area II of the Double Renovation and the Naval Fort in the area of Votanikos and Elaionas" the call for proposals (evidence #11) sets out that the contract will have a duration of 24 months (Article 12, page 26). The award decision was taken on 8 July 2024 (evidence #13) with the contract award notification sent on 9 July 2024 (evidence #12). The contract (evidence #14) that was signed on 13 December 2024 sets out a completion date by 30 April 2026.

For the "Road construction projects and construction of rainwater and drainage networks in the area of Eleonas" the call for proposals (evidence #15) sets out that the contract will have a duration of 18 months (Article 12, page 26). The award decision was taken on 3 June 2024 (evidence #17) with the contract award notification sent on 4 June 2024 (evidence #16). The contract (evidence #18) that was signed on 31 October 2024 sets out a completion date within 18 months (i.e. 30 April 2026).

For the "Environmental upgrade of Agricultural University of Athens" the call for proposals (evidence #19) sets out that the contract will have a duration of 24 months (Article 12, page 26). The award decision took place on 6 June 2024 (evidence #21) with the contract award notification sent on 8 June 2023 (evidence #20).

Notification of the award of the contract(s) to carry out the works for the [...] (iii) Athens Riviera: cycling infrastructure;

The sub-investment relating to the cycling infrastructure at the Athens Riviera will be implemented through the award of two contracts, namely: i) "Athens Riviera urban walk (section from Kallithea to Vari - Voula - Vouliagmeni)"; and ii) "Bioclimatic intervention of the beach front of the Themistokleus coast, Piraeus municipality". The contracts for these two calls have been awarded to private sector entities, as set out by the following evidence: #25 and #28.

For the "Athens Riviera urban walk (section from Kallithea to Vari - Voula - Vouliagmeni)" the call for proposals (evidence #23) sets out that the contract will have a duration of 510 days (Article 12, page 25) and that its scope covers the construction of cycling infrastructure (biking lane) (see Article 11.4, page 24). The award decision was taken on 8 April 2024 (evidence #25) with the contract award notification sent also on 8 April 2024 (evidence #24). For the "Bioclimatic intervention of the beach front of the Themistokleus coast, Piraeus municipality" the call for proposals (evidence #27) sets out

that the contract will have a duration of 20 months (Article 12, page 24) and that its scope covers covers the construction of cycling infrastructure (biking lane) (see Article 11.3b, page 24). The award decision was taken on 30 May 2024 (evidence #28) with the contract award notification sent also on 30 May 2024 (evidence #29).

Notification of the award of the contract(s) to carry out the works for the [...] (iv) other strategic interventions, which shall be selected, following an open call to municipalities covering: (1) energy efficiency and demonstration projects in SMEs or large enterprises and achieving, at least, a medium-depth level renovation as defined in Commission Recommendation on Building Renovation (EU) 2019/786, or, on average, at least a 30% reduction of direct and indirect CO2 emissions compared to the ex-ante emissions; (2) construction of new energy efficient buildings and with a Primary Energy Demand (PED) that is, at least, 20% lower than the NZEB requirement ; and (3) nature and biodiversity protection, natural heritage and resources, green and blue infrastructure.

An open call for proposal for municipalities, which aims to carry out various strategic interventions in the selected municipalities was published in February 2022 (evidence #2) and then amended in April 2023 (evidence #3). The call sets out that the works will need to be completed by 30 September 2025 (evidence #2, page 11).

Joint Ministerial Decisions issued between March and November 2023 (evidence #6) selects the municipalities (36 in total). The selected municipalities launched request for proposals (grouped under evidence #34) and proceeded to award 52 contracts in total, as some of the municipalities awarded multiple contracts related to separate subparts of the work. The contract award decisions issued by the municipalities are grouped under evidence #32. Following the contract award decision taken by municipalities, the contract award notifications were sent to the private sector entities awarded the 52 contracts (grouped under evidence #7).

The Ministry of Environment and Energy has provided a table (evidence #8) listing all municipalities selected and the reference number for the contract award decisions (note: each of the contract award decisions has been provided as part of evidence grouped under evidence #32).

The report titled “Evaluation of Projects in Terms of Their Contribution to Enhancing the Urban Environment (Advancing Climate Resilience)” (evidence #9) evaluated the proposals of the municipalities based on the compliance with the three intervention categories for this sub-investment, on the basis of the call for proposals issued by the selected municipalities (evidence #34). A letter signed by the Secretary General for Spatial Planning and Urban Environment at the Ministry of Environment and Energy (evidence #10) confirms that the aforementioned report was considered during the assessment of the proposals submitted by municipalities.

For intervention areas (1) and (2) the evaluation report confirms that the scope of these interventions is aligned with the energy efficiency targets referred to in the milestone description. The Ministry of Environment and Energy has provided a summary table (evidence #10) listing the intervention areas covered in each municipality. It states that intervention area 1) is covered by 12 municipalities, intervention area 2) is covered by 2 municipalities and intervention area 3) is covered by 32 municipalities (note: 10 municipalities cover two intervention areas, and the remaining 26 municipalities cover one intervention area respectively).

Furthermore, in line with the description of the measure, **it is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the Do No Significant Harm Technical**

Guidance (2021/C58/01). In particular, the measure requires the economic operators carrying out the construction works to ensure that at least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC of 3 May 2000 replacing Decision 94/3/EC establishing a list of wastes pursuant to Article 1(a) of Council Directive 75/442/EEC on waste and Council Decision 94/904/EC establishing a list of hazardous waste pursuant to Article 1(4) of Council Directive 91/689/EEC on hazardous waste (notified under document number C(2000) 1147)) generated on the construction site shall be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol. The implementation of the investment shall be completed by 31 December 2025.

The relevant text concerning compliance with the Do No Significant Harm Technical Guidance (DNSH), including the management of construction waste, is included as a requirement for all four sub-investments and the contracts awarded for implementing these sub-investments.

For sub-investment “i) improvement of urban environment and public space in selected municipalities following an open call aiming to strengthen climate resilience”; and “iv) other strategic interventions”, the call for proposal (evidence #2) refers to this under section 4.2.6 (p. 17) and the amended call for proposal (evidence #3) under section 4.2.6 (p. 19).

For sub-investment “ii) urban regeneration of the ex-industrial area of Votanikos / Elaionas and renovation of the Agricultural University of Athens (AUA) campus”, the three contracts awarded each refer to the requirement of the private sector entity to comply with DNSH (evidence #14, 18 and 22).

For sub-investment “iii) Athens Riviera: cycling infrastructure”, the terms of reference for the two contracts awarded each refer to the requirement of the private sector entity to comply with DNSH (evidence #26 and 30).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 50 Industrial Units– companies selected

Related Measure: 1,3.16831 Produc- E Green

Qualitative Indicator: Approval by Ministry of Environment and Energy of applications

Time: Q4 2023

1. Context:

The part of the investment under assessment shall support the supply-side of e-mobility and the promotion of the green transition (measure named 'Produc-E Green'). It supports the development of more than 10 industrial units for innovative products or services, for example the recycling of electric car batteries through re-use of raw materials like lithium and cobalt or the designing of electric vehicles and regular or high power charging points, and/or investments related to the production or processing of materials (excluding mining), equipment or parts used in the green transition industry. In order to ensure that the measure complies with the Do No Significant Harm Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks; (iii) activities related to waste landfills, incinerators and mechanical biological treatment plants; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation may be selected.

The milestone description requires the approval by the Ministry of Environment and Energy (ΥΠΕΝ) of applications submitted for more than 10 industrial units. Applications shall be selected in compliance with selection/eligibility criteria and shall 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.

Milestone 50 is the second milestone of the first sub-investment, and it follows the completion of milestone 46. It will be followed by milestone 54, related to the full operationalisation of the selected units. The investment has a final expected date for implementation of 31 December 2023.

2. Evidence provided:

	Name of the evidence	Short description
1	Joint Ministerial Decision ΥΠΕΝ/ΥΔΕΝ/52385/774 Ο.Γ. Β' 3156/12.05.2023. Entry into force 12 May 2023.	Call for Tenders for the Action "Investments in Production Units of the Green Economy – Produc-E Green" implemented under the auspices of the Resilience and Recovery Fund
2	Joint Ministerial Decision ΥΠΕΝ/ΥΔΕΝ/129793/1531 Official Journal Β' 6974/12.12.2023. Entry into force 12 December 2023.	1 st Amendment to the Call for Tenders for the Action "Investments in Production Units of the Green Economy – Produc-E Green"
3	Joint Ministerial Decision ΥΠΕΝ/ΥΔ ΕΝ/21188/149 Β' 1370/29.02.2024. Entry into force 29 February 2024.	2 nd Amendment to the Call for Tenders for the Action "Investments in Production Units of the Green Economy – Produc-E Green"

4	Joint Ministerial Decision ΥΠΕΝ/ΥΔΕΝ/62391/399 Official Journal B' 3263/20.06.2024. Entry into force 20 June 2024.	3 rd Amendment to the Call for Tenders for the Action "Investments in Production Units of the Green Economy – Produc-E Green"
5	Ministerial Decision ΥΠΕΝ/ΥΔΕΝ/34512/235/01.04.2024 of the Minister of Environment and Energy (ΑΔΑ: ΕΨΒΠ4653Π8-533). Entry into force 1 April 2024.	Approval of the Program Evaluation Guide of the IPs submitted under the Action "Investments in Production Units of the Green Economy (Produc-E Green)"
6	Evaluation Guide Produc-E-Green Athens, March 2024	Program Evaluation Guide of the IPs submitted under the Action "Investments in Production Units of the Green Economy (Produc-E Green)"
7	Decision Nr. ΥΠΕΝ/ΥΔΕΝ/105725/657/01.10.2024 ΑΔΑ: 61134653Π8-Ρ7Β Entry into force 1 October 2024.	Award decision (απόφαση υπαγωγής) for the Investment Plan under Ref. Nr. 5/27-07-2023 of the undertaking 'VENMAN AVEE' in the provisions of 'Green Economy Produc-E Green', implemented with the support of the RRF
8	Decision Nr. ΥΠΕΝ/ΥΔΕΝ/105722/656/01.10.2024 ΑΔΑ: 69Ι04653Π8-7ΗΜ Entry into force 1 October 2024.	Award decision (απόφαση υπαγωγής) for the Investment Plan under Ref. Nr. 6/27-07-2023 of the undertaking 'Prime Laser Technology AVEE' in the provisions of 'Green Economy Produc-E Green', implemented with the support of the RRF
9	Decision Nr. ΥΠΕΝ/ΥΔΕΝ/105727/658/01.10.2024 ΑΔΑ: 6ΦΛ64653Π8-17Ψ. Entry into force 1 October 2024.	Award decision (απόφαση υπαγωγής) for the Investment Plan under Ref. Nr. 7/31-07-2023 of the undertaking 'CALPAK S.A.' in the provisions of 'Green Economy Produc-E Green', implemented with the support of the RRF
10	Decision Nr. ΥΠΕΝ/ΥΔΕΝ/108371/671/07.10.2024 ΑΔΑ: 6Τ3Ο4653Π8-4ΤΛ. Entry into force 7 October 2024.	Award decision (απόφαση υπαγωγής) for the Investment Plan under Ref. Nr. 12/02-08-2023 of the undertaking 'Koutoulas M.E.P.E.' in the provisions of 'Green Economy Produc-E Green', implemented with the support of the RRF
11	Decision Nr. ΥΠΕΝ/ΥΔΕΝ/107929/664/04.10.2024 ΑΔΑ: 9Τ4Η4653Π8-ΚΥΞ. Entry into force 4 October 2024.	Award decision (απόφαση υπαγωγής) for the Investment Plan under Ref. Nr. 14/19-10-2023 of the undertaking 'Ydrospiral – ΑΦΟΙ Μ. Τζορτζατού' in the provisions of 'Green Economy Produc-E Green', implemented with the support of the RRF
12	Decision Nr. ΥΠΕΝ/ΥΔΕΝ/108361/668/07.10.2024 ΑΔΑ: Ρ8ΙΣ4653Π8-ΕΤΛ. Entry into force 7 October 2024.	Award decision (απόφαση υπαγωγής) for the Investment Plan under Ref. Nr. 15/28-11-2023 of the undertaking 'BARTEC AVEE' in the provisions of

		'Green Economy Product-E Green', implemented with the support of the RRF
13	Decision Nr.: ΥΠΕΝ/ΥΔΕΝ/107930/665/04.10.2024 ADA: ΨΚΑ14653Π8-BNI. Entry into force 4 October 2024.	Award decision (απόφαση υπαγωγής) for the Investment Plan under Ref. Nr. 16/29-11-2023 of the undertaking 'ILIONAL O.E.' in the provisions of 'Green Economy Product-E Green', implemented with the support of the RRF
14	Decision Nr. ΥΠΕΝ/ΥΔΕΝ/107923/663/04.10.2024 ADA: ΨΗΠΤ4653Π8-ΨΛ9. Entry into force 4 October 2024.	Award decision (απόφαση υπαγωγής) for the Investment Plan under Ref. Nr. 18/30-11-2023 of the undertaking 'CRYSTAL S.A.' in the provisions of 'Green Economy Product-E Green', implemented with the support of the RRF
15	Decision Nr. ΥΠΕΝ/ΥΔΕΝ/108364/669/07.10.2024 ADA: ΨΝΗΓ4653Π8-ΞΛΤ. Entry into force 7 October 2024.	Award decision (απόφαση υπαγωγής) for the Investment Plan under Ref. Nr. 25/28-02-2024 of the undertaking 'Anakyklosi Iliakon Systimaton S.A.' in the provisions of 'Green Economy Product-E Green', implemented with the support of the RRF
16	Decision Nr. ΥΠΕΝ/ΥΔΕΝ/107922/662/04.10.2024 ADA: 940Σ4653Π8-ΖΣΓ. Entry into force 4 October 2024.	Award decision (απόφαση υπαγωγής) for the Investment Plan under Ref. Nr. 26/28-02-2024 of the undertaking 'EVIL S.A.' in the provisions of 'Green Economy Product-E Green', implemented with the support of the RRF
17	Decision Nr. ΥΠΕΝ/ΥΔΕΝ/108368/670/07.10.2024 ADA: 993Θ4653Π8-4ΟΘ. Entry into force 7 October 2024.	Award decision (απόφαση υπαγωγής) for the Investment Plan under Ref. Nr. 29/28-02-2024 of the undertaking 'FULGOR S.A.' in the provisions of 'Green Economy Product-E Green', implemented with the support of the RRF
18	Summary document	Justification and substantiation of the completion of the milestone

3. Analysis:

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

Approval by the Ministry of Environment and Energy of applications submitted for more than 10 industrial units ("Produce E-Green").

The Call for Tenders, as set out by the Joint Ministerial Decision ΥΠΕΝ/ΥΔΕΝ/52385/774 O.J. B' 3156/12.05.2023 (evidence 1) as amended by the 1st, 2nd and 3rd Amendments to the Call for Tenders (evidence 2, 3, 4 respectively) along with the accompanying Evaluation Guide of the Program (evidence 6) as approved by the relevant Ministerial Decision (Ministerial Decision

ΥΠΕΝ/ΥΔΕΝ/34512/235/01.04.2024 of the Minister of Environment and Energy (ΑΔΑ: ΕΨΒΠ4653Π8-533), evidence 5) constitutes the framework of this investment.

The Ministry of Environment and Energy has approved the application for 11 projects supporting the green transition in the award decisions (αποφάσεις υπαγωγής) between 1 to 7 of October 2024 (evidence 7-17). The award decisions (αποφάσεις υπαγωγής) provide for the inclusion of the investment plans in the provisions of the measure 'Produc-E green' (Article 1 of evidence 7-17), set out the scope of the investment (Article 3 of evidence 7-17), describe the terms, conditions, and the necessary requirements for the disbursement of state aid to eligible investors (Articles 4-10 of evidence 7-17).

Applications shall be selected in compliance with selection/eligibility criteria

Furthermore, in line with the description of the measure, **The first project shall support the supply-side of e-mobility and the promotion of the green transition through the development of more than 10 industrial units for innovative products or services, for example the recycling of electric car batteries through re-use of raw materials like lithium and cobalt or the designing of electric vehicles and regular or high power charge points, and/or investments related to the production or processing of materials (excluding mining), equipment or parts used in the green transition industry, which could include indicatively parts of electric cars, ships, circuit boards, solar panel, solar heaters, wind turbines, cabling, Building Energy Management Systems, installation equipment for RES projects, improved efficiency components like heat pumps and any type of equipment especially in sectors not covered by the EU Emissions Trading System (EU-ETS).**

As per the scope of the Calls for Tenders (Article 1, evidence 1-4), 'the objective of this action is to support investment projects for the production of products in the field of green industry, with emphasis on the productive sector of electromobility, renewable energy sources and products and goods intended for energy saving and in general technologies related to the green transition. The action aims at technological, productive, administrative and organisational upgrading, as well as innovative and outward-looking development and growth, with the ultimate objective of strengthening the competitive position of productive enterprises in the domestic and international markets'. Furthermore, the scope of the selected projects, listed below, proves the contribution of the selected projects to the promotion of the energy transition, as it concerns equipment or parts used in the green transition industry.

The Call for Tenders, as set out by the Joint Ministerial Decision ΥΠΕΝ/ΥΔΕΝ/52385/774 Ο.Ι. Β' 3156/12.05.2023 (evidence 1) as amended by the 1st, 2nd and 3rd Amendments to the Call for Tenders (evidence 2, 3, 4 respectively) constitutes the framework of this investment.

The scope of the investments, the terms and conditions, the industrial process included in the scope of the measure, the eligibility of the costs, the obligations of the beneficiaries, as well as the procedure for awarding the grant are set out in Articles 1, 7-30 of evidence 1, as complemented with the relevant provisions of evidence 2, 3, and 4. The Evaluation Guide of the Program (evidence 6), as approved by the relevant Ministerial Decision (Ministerial Decision ΥΠΕΝ/ΥΔΕΝ/34512/235/01.04.2024 of the Minister of Environment and Energy (ΑΔΑ: ΕΨΒΠ4653Π8-533), evidence 5) includes the consolidated overview of the procedure of evaluation of the investment proposals by the Ministry of Environment and Energy, together with the implementing provisions.

Specifically, the scope of the 11 projects approved (see Article 3 of the 11 award decisions (αποφάσεις υπαγωγής - evidence 7-17)) concerns:

1. Establishment of a new production unit for recycling photovoltaic cells with the capability to recycle panels
2. Expansion and modernization of the existing manufacturing unit for cooling and freezing equipment
3. Establishment of a new manufacturing unit for solar water heaters
4. Expansion of the capacity of the existing solar water heater manufacturing unit with the establishment of a new production unit
5. Expansion of the capacity of the existing solar water heater manufacturing unit
6. Expansion of the capacity of the existing solar water heater manufacturing unit into two distinct facilities
7. Establishment of a new photovoltaic cell manufacturing facility
8. Expansion of the capacity of the existing solar water heater and solar collector manufacturing unit
9. Expansion and modernization of the existing solar panel and water heater manufacturing unit
10. Expansion of the production line for solar electric water heaters and installation of a photovoltaic system for electricity generation
11. Expansion of the capacity of the existing solar water heater manufacturing unit

The detailed technical specifications of the projects have been included in the provisions of Article 6 of each award decision (απόφαση υπαγωγής) (evidence 7-17).

The applications shall 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.

Furthermore in line with the description of the measure, **in order to ensure that the measure complies with the Do No Significant Harm Technical Guidance (2021/C58/01), the eligibility criteria contained in terms of reference for calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use⁶ ; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks⁷ ; (iii) activities related to waste landfills, incinerators⁸ and mechanical biological treatment plants⁹ ; and (iv) activities where the long-term disposal of waste may cause harm to the environment.**

As evidenced in Article 3 paragraph 12 of evidence 1, all eligible investments shall comply with the “Do No Significant Harm” principle of Article 17 of the EU Regulation 2020/852 and the Do No Significant Harm Technical Guidance (2021/C58/01). Moreover, as laid down in Article 6 of evidence 1, the following activities shall be excluded from receiving funding under the framework of the RRF:

- a) activities related to fossil fuels, including downstream use;
- b) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks;
- c) activities related to waste landfills, incinerators and mechanical biological treatment plants; and
- d) activities where the long-term disposal of waste may cause harm to the environment.

The terms of reference additionally require that only activities that comply with relevant EU and national environmental legislation may be selected, as per the provisions of Article 25 paragraph 12 of evidence 1. Each award decision includes clauses requiring that the selected companies comply

with the eligibility criteria and the applicable national and EU legislation, and sets out the penalties in case there is a breach of the legislation (Articles 8,9 of evidence 7-17).

Furthermore, Chapter 2 of the Program Evaluation Guide (evidence 6), by the Ministerial Decision in evidence 5, describe the criteria and the methodology for the evaluator to assess and verify the compliance of the submitted investment plans with the “Do No Significant Harm” principle.

On this basis, the evaluator shall identify whether the following documentation have been submitted by the investor:

- Solemn declaration duly signed by the company’s legal representative as per Annex IX_1 of the Call for Tenders.
- “Do No Significant Harm” Assessment Report prepared and signed by an accredited engineer.

In addition to the above, the evaluator is under the obligation to report the omission of the DNSH Assessment Report or include in the Evaluation Report sufficient evidence that the engineer’s DNSH Report either substantially verifies that the investment plan fully aligns with the European and national environmental legislation, or that the investment plan does not include economic activities as described in the DNSH exclusion list.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 59 Set-up and functioning of the waste management regulator

Related Measure: 1,4.16772 Waste management law for the implementation of sustainable landfilling and recycling

Qualitative Indicator: Entry into force of a Joint Ministerial Decision and all necessary

administrative and legislative measures for setting up the Authority

Time: Q4 2023

1. Context:

This reform comprises a revision of the existing waste management legislation with a view to enabling the transition towards a circular economy. In the context of this reform the national waste regulatory authority shall be put in place and shall inter alia be responsible for ensuring the soundness of the pricing policy, supervision of waste management implementation across the country, and supervision of the proper functioning of the regional and local waste management utilities.

Milestone 59 requires the set-up and functioning of the new National Waste Regulatory Authority and to be staffed and equipped with premises.

Milestone 59 is the third milestone of the reform, and it follows the completion of milestone 56 related to the entry into force of a waste management law and of milestone 57 related to the entry into force of a law setting up the national waste Regulatory Authority its operation and its responsibilities, reforming the regional and local waste management bodies (FODSAs) and introducing sound costing and pricing policies in line with “pay as you throw” and “polluter pays” principles. the last step of the measure is milestone 59a related to the certification of the FODSAs by the Regulatory Authority for Waste, Energy and Water (RAAEY) that shall issue a report substantiating that the FODSAs meet the minimum capacity levels, as per the criteria set for their assessment, in accordance with the National legislation. The implementation of the reform shall be completed by 31 December 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled
2	Law 5037/2023 published in the Official Journal A 78 of 28 March 2023 and as per Article 275 thereof, entered into force on that date	Law 5037/2023 on “Renaming of the Energy Regulatory Authority (R.A.E.) to Waste, Energy and Water Regulatory Authority (R.A.A.E.Y.) and expansion of its operations by including responsibilities over water and waste management, strengthening of water policy” and setting up the Waste Regulatory Authority
3	Decision 119/2023 of R.A.A.E.Y. published in the Official Journal B 5408 of 11 September 2023 as amended in the Official Journal B 5888 of 9 October	R.A.A.E.Y.’s Decision approving its new Organisation

	2023	
4	Decision 111/2024 of R.A.A.E.Y. published in the Official Journal B 1867 of 26 March 2024	R.A.A.E.Y.'s Decision approving its new Regulation of Administrative Operation and Management
5	Act 46 of the Council of Ministers of 20 September 2024 published in the Official Journal D 1042 of 24 September 2024	Act of the Council of Ministers for the appointment of one Vice-president for the waste branch and five Members for the waste and water branches of R.A.A.E.Y.
6	Decision n° 361 of 03 October 2024 signed by R.A.A.E.Y.'s President	R.A.A.E.Y.'s Decision for the allocation of its Board Members to the waste and water branches
7	R.A.A.E.Y.'s Opinion n° 3/2024 of 03 October 2024 signed by R.A.A.E.Y.'s President	R.A.A.E.Y.'s Opinion n° 3/2024 of 03 October 2024 confirming that the conditions set in Article 23(5) of the Law 5037/2023 for starting its new responsibilities in the waste branch, are met
8	Confirmatory act n° 108557/3207 of the Minister for Environment and Energy of 07 October 2024, published in the Official Journal B 5657 of 11 October 2024	Confirmatory act of the Minister for Environment and Energy, following R.A.A.E.Y.'s Opinion n° 3/2024 of 03 October 2024, as per the provisions of Article 23(5) of the Law 5037/2023, establishing that the necessary staffing for the R.A.A.E.Y. to start its new responsibilities in the waste sector have been completed and that the staff are based and operate from R.A.A.E.Y.'s (ex-R.A.E.'s) premises
9	R.A.A.E.Y.'s letter of 18 November 2024 to the Minister for Environment and Energy signed by R.A.A.E.Y.'s President	Letter of R.A.A.E.Y.'s President updating the Minister for Environment and Energy about the number of officers (14) who are currently employed in R.A.A.E.Y.'s waste branch and who have been working in an 191 m ² office at R.A.A.E.Y.'s building Pireos 132, 11854 Athens

3. Analysis:

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

Set-up and functioning of the waste management regulator.

Entry into force of a Joint Ministerial Decision and all necessary administrative and legislative measures for setting up the Authority.

The Law 5037/2023 on “Renaming of the Energy Regulatory Authority to Waste, Energy and Water Regulatory Authority and expansion of its operations by including responsibilities over water and waste management, strengthening of water policy”, was published in the Official Journal A 78 of 28 March 2023 and, as per Article 275 thereof, entered into force on that date (*evidence 2, hereinafter referred to as “Law 5037/2023”*). According to Articles 1, 2 and 5 of the Law 5037/2023 the independent Regulatory Authority for Waste, Energy and Water (*hereinafter referred to as “R.A.A.E.Y.”*) is set-up and operates on the basis of the administrative and support structure of the

pre-existing Energy Regulatory Authority (*hereinafter referred to as "R.A.E."*), which has experience in exercising regulatory and control responsibilities.

The pre-existing structure is extended and three thematic branches, namely waste, energy and water, are created and exercise the responsibilities of the respective thematic branch while all three branches benefit from the support of the joint horizontal services such as the legal service (Articles 9, 10 and 21 of Law 5037/2023). The responsibilities of the waste branch of R.A.A.E.Y. are, inter alia, to ensure the soundness of the waste management costing and pricing policies, and to supervise the waste management implementation across the country, and the proper functioning of the waste management by the regional and local waste management utilities (Articles 11, 12, 13, 14, 15, 16, 17 and 18 of Law 5037/2023).

Article 23 'Transitional Provisions' of the Law 5037/2023 stipulates the Ministerial Decisions and the administrative measures to be taken for R.A.A.E.Y. to be set up and functioning. Article 23(1-3), in particular, specifies steps for the appointment of the Members of the Board of the Regulatory Authority, including the Vice-President in charge of the waste branch, while Article 23(5) stipulates that "(...) the new responsibilities of the R.A.A.E.Y., start after the approval of the new Organisation and of the Regulation of Administrative Operation and Management of the Regulatory Authority and (...) the completion of the necessary staffing, which is established by decision of the Minister for Environment and Energy, which is published in the Official Journal of the Government, following the opinion of the Authority's Board".

R.A.A.E.Y. approved its new Organisation chart by Decision 119/2023 (evidence 3) published in the Official Journal B 5408 of 11 September 2023, and its Regulation of Administrative Operation and Management by Decision 111/2024 (evidence 4) published in the Official Journal B 1867 of 26 March 2024. The Government appointed, with Act 46 of 20 September 2024 (evidence 5), R.A.A.E.Y.'s new Vice-President for the waste branch and five new Members of R.A.A.E.Y.'s Board who were allocated to the waste and water branches by R.A.A.E.Y.'s Decision n° 361 of 03 October 2024 (evidence 6). In the light of the above, R.A.A.E.Y. issued the Opinion n° 3/2024 of 03 October 2024 (evidence 7) confirming that the conditions set in Article 23 of the Law 5037/2023 for taking over its new responsibilities in the waste branch are met.

The new National Waste Regulatory Authority is staffed and equipped with premises.

In line with the provisions of Article 23 of the Law 5037/2023 establishing R.A.A.E.Y., the Ministerial Decision 108557/3207 (evidence 8), in pages 57839 and 57840, confirmed R.A.A.E.Y.'s Opinion n° 3/2024 (evidence 7), as per which the necessary staffing for R.A.A.E.Y. to start fulfilling its new responsibilities is complete, and that the staff are based and operate from R.A.A.E.Y.'s (ex-R.A.E.'s) premises. As per the letter of R.A.A.E.Y.'s President of 18 November 2024 (evidence 9) updating the Minister for Environment and Energy about the allocation of personnel in the waste and water branches of R.A.A.E.Y., the number of officers employed in R.A.A.E.Y.'s waste branch were 14 and had been working in an 191 m² office at R.A.A.E.Y.'s building at 132 Pireos street, 11854 Athens.

Greece adopted a law broadening the scope and size of the pre-existing 'Regulatory Authority for Energy – R.A.E.' to cover responsibilities for, inter alia, waste management services, and renamed RAE as 'Regulatory Authority for Waste, Energy and Water – R.A.A.E.Y.' instead of a law for the establishment and the operation of a new National Waste Regulatory Authority. Whilst this constitutes a minimal formal deviation from the requirement of the Council implementing decision, this solution made it possible to immediately utilise the administrative and support structure of an existing independent authority (R.A.E.) with strong experience in exercising regulatory and control

responsibilities over utilities, such as electricity and gas utilities, for which the applicable regulatory and control functions and processes are similar to those applied to waste management utilities. As of this, the minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the reform that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 60 Set-up and functioning of the water management regulator

Related Measure: 1,4.16979 Establishment of new water and wastewater regulatory authority

Qualitative Indicator: Entry into force of a Joint Ministerial Decision and all necessary administrative and legislative measures for setting up the Authority

Time: Q4 2023

1. Context:

The measure aims at promoting the green transition, including through the establishment of a single body, the National Water Regulatory Authority (NWRA) responsible for implementing the policy for a rational management of water resources designed by the Ministry of Environment and Energy, with a view to enhance the sustainability of water utility operations and investments. The new regulator is expected to strengthen the institutional framework and supervise the sector, including the rationalisation of water tariff policy in line with the ‘polluter pays’ principle and ensuring the sustainability of water services in Greece.

Milestone 60 requires the set-up and functioning of the new National Water and Wastewater Regulatory Authority and to be staffed and equipped with premises.

Milestone 60 is the second and last milestone of the reform, and it follows the completion of milestone 58, related to the entry into force of a law for the establishment and the operation of a new Water and Wastewater Regulatory Authority.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled
2	Law 5037/2023 published in the Official Journal A 78 of 28 March 2023 and as per Article 275 thereof, entered into force on that date	Law 5037/2023 on “Renaming of the Energy Regulatory Authority (R.A.E.) to Waste, Energy and Water Regulatory Authority (R.A.A.E.Y.) and expansion of its operations by including responsibilities over water and waste management, strengthening of water policy” and setting up the Waste Regulatory Authority
3	Law 5043/2023 published in the Official Journal A 91 of 13 April 2023 and as per Article 124 thereof, entered into force on that date	Law 5043/2023 on “Arrangements relating to Local Authorities of first and second degree - Provisions for the welfare of companion animals - Provisions for public sector human resources - Other regulations of the Ministry of Interior and other urgent provisions”, whose Article 121 corrects and completes, inter alia, Article 23 ‘Transitional Provisions’ of the Law 5037/2023, and stipulates that “the President, Vice President A’, Vice President B’ and the other Members of the Board of the Regulatory Authority for Energy (R.A.E.), whose term of office has not expired, shall automatically

		occupy the positions of the President of R.A.A.E.Y., the Vice-President of the Water Sector, the Vice-President of the Energy Sector and the members of the energy branch of the RAAEY, respectively, until the end of their current term of office.”
4	Decision 119/2023 of R.A.A.E.Y. published in the Official Journal B 5408 of 11 September 2023 as amended in the Official Journal B 5888 of 9 October 2023	R.A.A.E.Y.’s Decision approving its new Organisation
5	Decision 111/2024 of R.A.A.E.Y. published in the Official Journal B 1867 of 26 March 2024	R.A.A.E.Y.’s Decision approving its new Regulation of Administrative Operation and Management
6	Act 46 of the Council of Ministers of 20 September 2024 published in the Official Journal D 1042 of 24 September 2024	Act of the Council of Ministers for the appointment of five Members for the waste and water branches of R.A.A.E.Y.
7	Decision n° 361 of 03 October 2024 signed by R.A.A.E.Y.’s President	R.A.A.E.Y.’s Decision for the allocation of its Board Members to the water and waste branches
8	R.A.A.E.Y.’s Opinion n° 3/2024 of 03 October 2024 signed by R.A.A.E.Y.’s President	R.A.A.E.Y.’s Opinion n° 3/2024 of 3 October 2024 confirming that the conditions set in Article 23(5) of the Law 5037/2023 for starting its new responsibilities in the water branch, are met
9	Confirmatory act n° 108557/3207 of the Minister for Environment and Energy of 07 October 2024, published in the Official Journal B 5657 of 11 October 2024	Confirmatory act of the Minister for Environment and Energy, following R.A.A.E.Y.’s Opinion n° 3/2024 of 03 October 2024, as per the provisions of Article 23(5) of the Law 5037/2023, establishing that the necessary staffing for the R.A.A.E.Y. to start its new responsibilities in the water sector have been completed and that the staff are based and operate from R.A.A.E.Y.’s (ex-R.A.E.’s) premises
10	R.A.A.E.Y.’s letter of 18 November	Letter of R.A.A.E.Y.’s President updating the

	2024 to the Minister for Environment and Energy signed by R.A.A.E.Y.'s President	Minister for Environment and Energy about the number of officers (13) who are currently employed in R.A.A.E.Y.'s water branch and who have been working in an 182 m ² office at R.A.A.E.Y.'s building Pireos 132, 11854 Athens
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3. Analysis:

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

Set-up and functioning of the water management regulator.

Entry into force of a Joint Ministerial Decision and all necessary administrative and legislative measures for setting up the Authority.

The Law 5037/2023 on “Renaming of the Energy Regulatory Authority (R.A.E.) to Waste, Energy and Water Regulatory Authority and expansion of its operations by including responsibilities over water and waste management, strengthening of water policy”, was published in the Official Journal A 78 of 28 March 2023 and, as per Article 275 thereof, entered into force on that date (*evidence 2, hereinafter referred to as “Law 5037/2023”*). According to the Law 5037/2023 the independent Regulatory Authority for Waste, Energy and Water (*hereinafter referred to as “R.A.A.E.Y.”*) is set-up (Articles 1, 2 and 5 of Law 5037/2023) and operates on the basis of the administrative and support structure of the pre-existing Energy Regulatory Authority (R.A.E.), which has experience in exercising regulatory and control responsibilities. The pre-existing structure is extended and three thematic branches, namely waste, energy and water, are created and exercise the responsibilities of the respective thematic branch while all three branches benefit from the support of the joint horizontal services such as the legal service (Articles 9, 10 and 21 of Law 5037/2023). The responsibilities of the water branch of R.A.A.E.Y. are to control, regulate and supervise water and wastewater issues including the rationalisation of water tariff policy in line with the ‘polluter pays’ principle and ensuring the sustainability of water services in Greece (Articles 11, 12, 13, 14, 15, 16, 17 and 18 of Law 5037/2023).

Article 23 ‘Transitional Provisions’ of the Law 5037/2023 stipulates the Ministerial Decisions and the administrative measures to be taken for R.A.A.E.Y. to be set up and functioning. Article 23(1-3), as modified by Article 121(2) of the Law 5043/2023 (*evidence 3*) providing for the appointment of R.A.E.’s President, Vice President A’, and other Members of R.A.E.’s Board whose term of office had not expired, in the positions of R.A.A.E.Y.’s President, Vice-President for R.A.A.E.Y.’s water branch, and Members of R.A.A.E.Y.’s Board respectively, while Article 23(5) stipulates that “(...) the new responsibilities of the R.A.A.E.Y., start after the approval of the new Organisation and of the Regulation of Administrative Operation and Management of the Regulatory Authority and (...) the completion of the necessary staffing, which is established by decision of the Minister for Environment and Energy, which is published in the Official Journal of the Government, following the opinion of the Authority’s Board”.

R.A.A.E.Y. approved its new Organisation chart by Decision 119/2023 (*evidence 4*) published in the Official Journal B 5408 of 11 September 2023, and its Regulation of Administrative Operation and Management by Decision 111/2024 (*evidence 5*) published in the Official Journal B 1867 of 26 March 2024. The Government appointed, with Act 46 of 20 September 2024 (*evidence 6*), five new Members of R.A.A.E.Y.’s Board who were allocated to the water and waste branches by R.A.A.E.Y.’s

Decision n° 361 of 03 October 2024 (evidence 7). In the light of the above, R.A.A.E.Y. issued the Opinion n° 3/2024 of 03 October 2024 (evidence 8) confirming that the conditions set in Article 23 of the Law 5037/2023 for taking over its new responsibilities in the water branch are met.

The new National Water and Wastewater Regulatory Authority is staffed and equipped with premises

In line with the provisions of Article 23 of the Law 5037/2023 establishing R.A.A.E.Y., the Ministerial Decision 108557/3207 (evidence 9), in pages 57839 and 57840, confirmed R.A.A.E.Y.'s Opinion n° 3/2024 (evidence 8), as per which the necessary staffing for R.A.A.E.Y. to start fulfilling its new responsibilities is complete, and that the staff are based and operate from R.A.A.E.Y.'s (ex-R.A.E.'s) premises. As per the letter of R.A.A.E.Y.'s President of 18 November 2024 (evidence 10) updating the Minister for Environment and Energy about the allocation of personnel in the waste and water branches of R.A.A.E.Y., the number of officers employed in R.A.A.E.Y.'s water branch were 13 and had been working in an 182 m² office at R.A.A.E.Y.'s building at 132 Pireos street, 11854 Athens.

Greece adopted a law broadening the scope and size of the pre-existing 'Regulatory Authority for Energy – R.A.E.' to cover responsibilities for, inter alia, water services, and renamed RAE as 'Regulatory Authority for Waste, Energy and Water – R.A.A.E.Y.' instead of a law for the establishment and the operation of a new National Water and Wastewater Regulatory Authority. Whilst this constitutes a minimal formal deviation from the requirement of the Council implementing decision, this solution made it possible to immediately utilise the administrative and support structure of an existing independent authority (R.A.E.), which has strong experience in exercising regulatory and control responsibilities over natural and legal monopolies, such as electricity and gas networks that are similar to water supply and sewage networks natural and legal monopolies. As of this, the minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the reform that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 62 Reforestation - restoration and prevention - contracts 2

Related Measure: 1,4.16849 National Reforestation Plan and Parnitha flagship investment

Qualitative Indicator: Notification of award of contracts

Time: Q4 2023

1. Context:

The measure aims to restore degraded forest ecosystems in Greece through planting of saplings, the upgrade of four public forest nurseries, and the Pilot Implementation of the National Reforestation Plan. In addition, as part of the antiNERO programmes, the measure includes the implementation of fire prevention measures such as forest and woodland clearings and the creation of mixed fire zones. Furthermore, the measure covers the implementation of actions concerning anti-erosion and flood protection in the areas of Evros and Rhodope.

Milestone 62 requires the notification of award of all contracts for:

1. Restoration of 5700 ha of degraded forest ecosystems in Greece through sapling plantings using at least 50% of native species; and
2. Upgrading and modernization of the four forest nurseries; and
3. Pilot Implementation of the National Reforestation Plan; and
4. Anti-erosion and anti-flood measures in Evros and Rhodopes covering a total of 5000 hectares of anti-erosion works and 175 000 m2 of flood protection works.

Milestone 62 is the second milestone of the investment, and it follows the completion of milestone 61. It will be followed by milestone 62a, related to the notification of award of all contracts for antiNERO III, and milestone 63, related to the completion of all works for all projects. The implementation of the investment has a final expected date for implementation of 31 December 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone requirements (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) have been satisfactorily fulfilled	
2	Datasheet (reforestation and nurseries), provided by the Ministry of Environment and Energy (27/02/2025)	Excel sheet cross-referencing notifications of contract awards, calls of applications, indicating the type of works and the number of hectares, per project for reforestation and nurseries works
3	Datasheet (anti-erosion), provided by the Ministry of Environment and Energy (27/02/2025)	Excel sheet cross-referencing notifications of contract awards, calls of applications, type of works, number of hectares, for anti-erosion works
4	Datasheet (flood protection), provided by the Ministry of Environment and Energy (13/12/2024)	Excel sheet cross-referencing notifications of contract awards, calls of applications, type of works, number of hectares, for

		flood protection works
5	9 calls for applications published by the Ministry of Environment and Energy between 20 April 2022 and 15 May 2024: • National Reforestation Plan (23PROC013607586 (18/10/2023) • Reforestation works with black pine in areas under the responsibility of the Forestry Department of Limni Office. within the framework of the "National Reforestation Plan" (24PROC014399937 (11/03/2024) • Upgrading and Modernization of the Forest Nurseries of Aliartos at the region of Viotia. Lagada at the region of Thessaloniki. Ambrosia and Organi at the region of Rhodopes (23PROC013149627 (25/07/2023) • National Reforestation Plan – Pilot Implementation (22PROC010438168 (20/04/2022) • Reforestation of the area "Tragoudistis" of the region Smigadas of the public project of Organis (24PROC014205345 (02/02/2024) • Works of special forestry projects under article 16. paragraph 5 of law 998/1979 for the execution of anti-erosion protection works. restoration of the burned areas of Evros. in accordance with article 32 of law 4412/2016. in areas under the responsibility of the Forestry Department of Soufli (23PROC013842547 (27/11/2023) • Works of special forestry works of no. 16 par. 5 of Law 998/1979 for the execution of anti-corrosion protection works. restoration of the burnt lands of Evros. in accordance with Article 32 of Law 4412/2016. in areas under the responsibility of the Alexandroupolis Forestry Department" (23PROC013901529 (06/12/2023) • Works of special forestry projects under article 16. paragraph 5 of law 998/1979 for the execution of anti-erosion protection works. in accordance with article 32 of law	Copies of calls for applications for the restoration of 5700 ha of degraded forest ecosystems in Greece through sapling plantings using at least 50% of native species; Upgrading and modernization of the four forest nurseries; pilot Implementation of the National Reforestation Plan; and anti-erosion and anti-flood measures in Evros and Rhodopes covering a total of 5000 hectares of anti-erosion works and 175 000 m2 of flood protection works.

	4412/2016. in areas under the responsibility of the Forestry Department of Rhodopes (24PROC014752161 (15/05/2024)) Flood protection works for the management of mountain watersheds. after the 2023 fire. in areas of responsibility of the Forestry Departments of Alexandroupolis and Soufli and the Directorate of Forests of Evros. (24PROC014679997 (26/04/2024))	
6	9 notifications of contract award published by the Ministry of Environment and Energy between 23 May 2022 and 6 August 2024: 24AWRD014592135 (15/04/2024) 24AWRD014730761 (10/05/2024) 23AWRD013539666 (05/10/2023) 22AWRD010608619 (24/05/2022) 24AWRD015537324 (04/10/2024) 24AWRD014095836 (03/01/2024) 24AWRD014198055 (31/01/2024) 24AWRD014904962 (07/06/2024) 24AWRD015974005 (12/12/2024)	Award decisions for the restoration of 5700 ha of degraded forest ecosystems in Greece through sapling plantings using at least 50% of native species; Upgrading and modernization of the four forest nurseries; pilot Implementation of the National Reforestation Plan; and anti-erosion and anti-flood measures in Evros and Rhodopes covering a total of 5000 hectares of anti-erosion works and 175 000 m2 of flood protection works.
7	21 technical studies - Study for the reforestation of an area of 1.340.80 stremma with Black Pefc burned by the fire of the lake forest registry area in 2021. (62-16849-i-study-02) - Study of anti-erosion works in the "Kamilopotamos" area of the Soufli Municipality. (62_16849_I_TechStudy_06.8) - Study of anti-erosion works in the Lefkimi area - Provatona Dam of Soufli. (62_16849_I_TechStudy_06.9) - Study of anti-erosion works in the Lygaria stream, in the "Chamilo" area (Small Core) of Soufli. (62_16849_I_TechStudy_06.10) - Study of anti-erosion works in the burned reforestation area of Atarni. (62_16849_I_TechStudy_06.13) - Study of anti-erosion works in the Mavrorema (Karandere) of Soufli. (62_16849_I_TechStudy_06.14) - Study of anti-erosion works in KAKOMANDRI (DISTIMBAKI) of Soufli. (62_16849_I_TechStudy_06.15) - Study of anti-erosion works in the	Technical studies, conducted by local forest departments, identifying geographical areas (including local native vegetation) for restoration, modernization, reforestation, anti-erosion and flood protection.

	burned area of the provincial road Kirki – Alexandroupolis, sections 52-62 of the Southern Forest Complex (62_16849_I_TechStudy_07.1) • Study of anti-erosion works in the burned reforestation area of Mesimvria. (62_16849_I_TechStudy_07.2) • Study of anti-erosion works in the burned area of the settlements of Loutra - Aetochoriou. (62_16849_I_TechStudy_07.3) • Study of anti-erosion works in the burned reforestation area of Sykorachi (62_16849_I_TechStudy_07.4) • Study of anti-erosion works in the "Fountoukli" stream. (62_16849_I_TechStudy_07.5) • Study of anti-erosion works in the burned reforestation area of "Derveni". (62_16849_I_TechStudy_07.6) • Study of anti-erosion works in the burned area of the Pefkon settlement. (62_16849_I_TechStudy_07.7) • Study of anti-erosion works in the burned reforestation area of Atarni. (62_16849_I_TechStudy_07.11) • Study of anti-erosion works in the burned area of the provincial road Kirki – Alexandroupolis, sections 43 - 44 - 45 of the Southern Forest Complex. (62_16849_I_TechStudy_07.12) • Special forestry study for the construction of log barriers and log networks in sections of clusters 92a, 94g & 94d of the Public Forest Complex "Amaxades-Iasmos-Polyanthos-Sosti-Asomaton" that were burned by a forest fire on August 21, 2023 (62_16849_I_TechStudy_08.1) • FOREST STUDY – FOREST REVISION PRELIMINARY STUDY. Area at the administrative boundaries of Mr Magoulas, municipality of Elefsina, (62_16849_I_Preliminary Study_LOT_1) • FOREST STUDY – FOREST REVISION PRELIMINARY STUDY. expressions under	
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	the five-final condition of water, responsibility for the customs office of beneli. (62_16849_I_Preliminary Study_LOT_2) • FOREST STUDY – FOREST REVISION PRELIMINARY STUDY. Preliminary study on afforestation on land under the responsibility of the Parnitha Forest Archive (62_16849_I_Preliminary Study_LOT_3) • FOREST STUDY – FOREST REVISION PRELIMINARY STUDY. Area at the administrative boundaries of thessaloniki (thessaloniki forest authority) (62_16849_I_Preliminary Study_LOT_4)	
8	Datasheet (ant-erosion intervention areas), provided by the Ministry of Environment and Energy (27/02/2025)	A list of studies describing the hydrological basin where the anti-erosion projects are implemented, including geospatial data of affected water basins.

3. Analysis:

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

Notification of award of all contracts for:

1. Restoration of 5700 ha of degraded forest ecosystems in Greece through sapling plantings using at least 50% of native species;

In line with the description of the measure, the investment covers **the restoration of 5700ha of degraded forest ecosystems in Greece through planting of saplings. The project shall cover both reforestation studies and their implementation.**

The primary evidence comprises all notifications of contract award and all calls for applications. The 9 notifications of contract award published by the Ministry of Environment and Energy (evidence 6, 24AWRD014592135, 24AWRD014730761, 23AWRD013539666, 22AWRD010608619, 24AWRD015537324), dated between 23 May 2022 and 6 August 2024, cover together the restoration of 5700 ha of degraded forest ecosystems in Greece through sapling plantings using at least 50% of native species. The corresponding 9 calls for applications (evidence 5, 23PROC013607586, 24PROC014399937, 23PROC013149627, 22PROC010438168, 24PROC014205345), dated between 20 April 2022 and 15 May 2024, detail the degraded forest ecosystems, types of work, and the number of hectares covered per respective project under “Article 11: Title, budget, location, description and essential characteristics of the project”. All notifications of award and calls for applications can be identified and linked to each other through unique reference numbers. In addition, the calls for applications, which are based on technical studies (evidence 7; 62_16849_I_Study_02, p. 3; 62_16849_I_Preliminary Study_LOT_1, p. 22-26, 90-92, 101, 103-105, 130, 139, 141, 164, 172, 174; 62_16849_I_Preliminary Study_LOT_2, p. 29-32, 36, 40-42; 62_16849_I_Preliminary Study_LOT_3, p. 20-26; 62_16849_I_Preliminary Study_LOT_4, p.

226) that identify affected areas and its local native vegetations, require the contractor to use native species for the restoration of degraded forest ecosystems.

The secondary evidence comprises an excel data sheet and serves as overview of all notifications of awards and all calls of applications. The data sheet on reforestation and nurseries (evidence 2) cross-references each call for application (column D), number of hectares (column L), and technical descriptions (column J), and the corresponding notifications of award of contracts reference numbers (column G). The total number of hectares to be upgraded amounts to 5828 ha (evidence 2, cell L14), which is higher than the target to upgrade 5700 ha of degraded forest ecosystems. The information provided in the data sheets corresponds with the primary evidence (evidence 5 and 6).

For example, call 24PROC014399937 (evidence 5, call 24PROC014399937, p. 26) covers “Reforestation works with black pine in areas under the responsibility of the Forestry Department of Limni Office within the framework of the ‘National Reforestation Plan’” affecting an area of 134 ha using exclusively black pine saplings, which was decided and awarded under reference number 206088 (cf. evidence 2, C10 to L10). In addition, the respective technical study from the Forestry Department of Limni Office (evidence 7, 62_16849_I_Study_02, p. 2) provides that the affected area was composed by black pines mainly before degradation, which demonstrates that the degraded forests will be restored through sapling plantings using at least 50% of native species.

2. Upgrading and modernization of the four forest nurseries;

Furthermore, in line with the description of the measure, **the investment shall include the upgrade of four public forest nurseries (Ambrosias, Lagada, Organis and Aliartos)**

The notification of contract award published by the Ministry of Environment and Energy (evidence 6, decision 23AWRD013539666) on 5 October 2023, concerns the upgrading and modernization of the four forest nurseries in Ambrosias, Lagada, Organis and Aliartos in three regions of Greece: Central Greece, Central and Eastern Macedonia and Thrace. The corresponding call for applications (evidence 5, call 23PROC013149627, ESIDIS: 202252, p. 28) requires the contractor to upgrade and modernise the four forest nurseries through interventions in building infrastructure, greenhouses, greenery, irrigation and drainage network, road network, fencing and upgrading of mechanical equipment.

3. Pilot Implementation of the National Reforestation Plan;

Furthermore, in line with the description of the measure, **the implementation of all the activities foreseen in the Pilot Implementation of the National Reforestation Plan.**

Two notifications of contract award were published by the University of Western Attica (evidence 6, decisions 22AWRD010608619 and 24AWRD015537324) on 24 May 2022 and 04 October 2024. All notifications of award and calls for applications (evidence 5, call 22PROC010438168 and 24PROC014205345) can be identified and linked to each other through unique publication IDs. The two corresponding calls for applications require the contractors to (i) conduct a study of reforestation works, in order to implement the project “Pilot Implementation of the National Plan for the Renovation and Upgrading of Public Forestry Facilities”, on a surface of a total area of approximately 50 hectares in Southern Greece with plantings of Kefallinian fir seedlings from the forest nursery of Agias Triados Parnitha, for the restoration of the environment of Parnitha and foresees the implementation of the following activities: the planting of 3680 plants of Kefalonia fir as well as reforestation works such as pickling of lacquers, planting of seedlings, weeding and scouring of planting lacquers, fertilising and watering plants (evidence 5, call 22PROC010438168, ESIDIS:

188547, p. 19, p. 26-32), and (ii) to reforestate 170 hectares of the area Tragoudistis of the region Smigadas in Northern Greece (evidence 5, call 24PROC014205345, ESIDIS: 205678, p. 27). Both projects are designed to test and implement the National Reforestation Plan across Greece as outlined, taking into account the specific regional conditions, while aiming to document and assess the effectiveness of the selected practices.

4. Anti-erosion and anti-flood measures in Evros and Rhodopes covering a total of 5000 hectares of anti-erosion works and 175 000 m2 of flood protection works.

Furthermore, in line with the description of the measure, **the investment shall include actions concerning anti-erosion and flood protection in the areas of Evros and Rhodope, as well as additional areas, affected by forest fires and floods throughout Greece**

The primary evidence comprises all notifications of contract award and all calls for applications. The 9 notifications of contract award published by the Ministry of Environment and Energy (evidence 6, decisions 24AWRD014095836, p. 2; 24AWRD014198055, p. 2; 24AWRD014904962, p. 2; 24AWRD015974005, p. 2), dated between 23 May 2022 and 6 August 2024, represent together a total of 6221 hectares covered by anti-erosion works and 250 950 m2 covered by flood protection works in Evros and Rhodopes. The corresponding 9 calls for applications (evidence 5), dated between 20 April 2022 and 26 April 2024, detail the affected regions, types of work, and the number of hectares and square meters covered per respective project under “4.4. Description and essential characteristics of the project” (evidence 5, 23PROC013842547, p. 10-12; 23PROC013901529, p. 11-14; 24PROC014752161, p. 10-11; 24PROC014679997, p. 13). All notifications of award and calls for applications can be identified and linked to each other through unique publication IDs. In addition, the technical descriptions (evidence 7) detail the types of work and the area covered by the works through geospatial data.

The secondary evidence comprises two excel data sheets (evidence 3 and 4) and serves as overview of all notifications of awards, all calls of applications and all technical descriptions.

The data sheet on anti-erosion (evidence 3) cross-references each call for application (column D), number of hectares (column X), and technical descriptions (column J), each technical study setting out the areas of log erosion barriers, brunch fences, and wooden check dams (columns N, P, V) and the corresponding notifications of award of contracts reference numbers (columns D, E, F). The total number of hectares covered under anti-erosion works amounts to 6221 ha (evidence 8, cell I21), which is higher than the target to upgrade 5000 ha of anti-erosion works. For example, call 23PROC013842547 (evidence 5, call 23PROC013842547, p. 26) covers the “execution of anti-erosion protection projects, in accordance with Article 32 of Law 4412/2016, in areas responsibility of the Rodopi Forest Directorate” covering the construction of logs with a total length of 87 195 metres on a surface area of 581300 m2 of burnt area, which was decided and awarded under 24AWRD014904962 (cf. evidence 3, C8 to X8). In addition, the respective technical description from the Forestry Department of Rodopi (evidence 7, study 08.1, p. 34) provides the length of logs, the height of trellises used (0.9 meters) and the distance between trellises (3 meters), and the area protected by the works through geospatial data (58.13 ha).

The data sheet on flood protection (evidence 4) cross-references one call for application (24PROC014679997, column C), number of square meters (column K), and technical descriptions (column I), and the corresponding award of contracts publication ID (24AWRD015974005, columns E and F). The total number of square meters covered under flood protection works amounts to 250 950 m2 (evidence 4, cell K14), which is higher than the target to upgrade 175 000 m2 ha of flood

protection works. Notably, call 24PROC014679997 (evidence 5, call24PROC014679997, p. 12) covers “Flood protection works for the management of mountain watersheds after the 2023 fire in areas of responsibility of the Forestry Departments of Alexandroupolis and Soufli and the Directorate of Forests of Evros” covering 167 000 meters of Flood prevention works with a minimum width of the eroded stream in the intervention area of 1.5 meters.

Milestone 62 only covers anti-erosion and flood protection in the areas of Evros and Rhodope. The subsequent milestone 63 shall cover “additional areas, affected by forest fires and floods throughout Greece” as indicated in the measure description.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 68 Notification of award of contract for wastewater projects

Related Measure: 1,4.- 16846 Urban Wastewater and Sludge Management Infrastructures from Wastewater Treatment

Qualitative Indicator: Notification of award of all contracts

Time: Q4 2023

1. Context:

The measure aims to reduce pollution to the natural and man-made environment arising from wastewater treatment, by constructing and upgrading new and existing infrastructure. It consists of three subprojects: (a) construction of 37 new sewage network infrastructures and wastewater treatment plants (hereafter “WWTPs”), (b) upgrading, extension and modernisation of 11 WWTPs and reuse of treated water and (c) construction of 16 sludge management infrastructures from WWTPs. The part of the investment relating to upgrading and modernisation of 11 WWTPs shall comply with the requirement for the renewal of the front-to-end wastewater system to lead to a decreased average energy use by at least 10% achieved solely by energy efficiency measures and not by material changes or changes in load.

Milestone 68 requires the notification of contract award for all 64 contracts under the three subprojects of the investment measure. Milestone 68 is the first step of the implementation of the investment. It will be followed by milestone 72, related to the completion of 50% of the value of the works and milestone 73, related to the completion of all 64 urban wastewater and sludge management projects. The investment has a final expected date for implementation of 31 December 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled
2	Call for Proposals with Protocol Number ‘ΥΠΕΝ/ΥΠΡΓ/21905/2064’ published by the Ministry for Environment and Energy on 04.03.2022 ΑΔΑ: 90ΦΙ4653Π8-NKO	Call for Proposals for “a. Sewage network infrastructure and Wastewater Treatment Plants (WWTPs). b. Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water. c. Implementation of sludge management infrastructure from Water Waste Treatment Plants.” with a proposals’ submission deadline set on 31.03.2022 as stipulated, inter alia, in section 5.1 on page 12 of the Call
3	Call for Proposals with Protocol Number ‘ΥΠΕΝ/ΥΠΡΓ/32109/3254’, published by the Ministry for Environment and Energy on 01.04.2022, amending the Call for	Amendment of the Call for Proposals for “a. Sewage network infrastructure and Wastewater Treatment Plants (WWTPs). b. Upgrading, expansion and

	Proposals 'ΥΠΕΝ/ΥΠΡΓ/21905/2064' ΑΔΑ: 6Ν8Ι4653Π8-Ε74	modernisation of Wastewater Treatment Plants and reuse of treated water. c. Implementation of sludge management infrastructure from Water Waste Treatment Plants.” extending the proposals’ submission deadline till 30.04.2022 as stipulated, inter alia, in section 5.1 on page 13 of the Call amendment
4	Call for Proposals with Protocol Number 'ΥΠΕΝ/ΥΠΡΓ/46064/4387', published by the Ministry for Environment and Energy on 09.05.2022, amending the Call for Proposals 'ΥΠΕΝ/ΥΠΡΓ/21905/2064' ΑΔΑ: 6Δ874653Π8-6ΨΚ	2nd Amendment of the Call for Proposals for “a. Sewage network infrastructure and Wastewater Treatment Plants (WWTP). b. Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water. c. Implementation of sludge management infrastructure from Water Waste Treatment Plants.” further extending the proposals’ submission deadline till 31.05.2022 as stipulated, inter alia, in section 5.1 on page 13 of the Call’s 2nd amendment
5	Ministerial Decision with Protocol Number 'ΥΠΕΝ/ΓΓΣΔΑ/41432/339', published on 18.04.2023 ΑΔΑ: ΨΗΑΓ4653Π8-ΜΛΠ	Decision of the Minister for Environment and Energy listing in Annex II (pages 7, 8 and 9) thereto, 51 proposals of a total budget of EUR 404 080 989.44, submitted by local authorities and water and wastewater services providers that could be funded under this measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTPs)’, under the condition that they would meet the obligations set in Annex I (pages 5 and 6) thereto, including, inter alia, the obligation to complete all the works related to each proposal by 31.12.2025
6	Ministerial Decision with Protocol Number 'ΥΠΕΝ/ΓΓΣΔΑ/55085/532', published on 19.05.2023 amending the Ministerial Decision 'ΥΠΕΝ/ΓΓΣΔΑ/41432/339' ΑΔΑ: 9ΚΒ74653Π8-Υ4Υ	Decision of the Minister for Environment and Energy listing in Annex II (pages 7, 8 and 9) thereto, 51 proposals of a total budget of EUR 405 926 765.08, submitted by local authorities and water and wastewater services providers that could be funded under this measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTPs)’, under the condition that they would meet the obligations set in Annex I (pages 5 and 6) thereto, including, inter alia, the

		obligation to complete all the works related to each proposal by 31.12.2025
7	Ministerial Decision with Protocol Number 'ΥΠΕΝ/ΓΓΣΔΑ/127935/1685', published on 21.11.2024, amending the Ministerial Decision 'ΥΠΕΝ/ΓΓΣΔΑ/41432/339' ΑΔΑ: 6Ζ9Τ4653Π8-40Η	Decision of the Minister for Environment and Energy listing in Annex II (pages 6 and 7) thereto, 40 proposals of a total budget of EUR 243 558 713.23, submitted by local authorities and water and wastewater services providers that could be funded under this measure's subproject (a) 'Sewage network infrastructure and Wastewater Treatment Plants (WWTPs)', under the condition that they would meet the obligations set in Annex I (pages 5 and 6) to the Ministerial Decision 'ΥΠΕΝ/ΓΓΣΔΑ/41432/339'
8	Ministerial Decision with Protocol Number 'ΥΠΕΝ/ΓΓΣΔΑ/6407/41', published on 19.01.2023 ΑΔΑ: ΨΛΦ94653Π8-4ΧΤ	Decision of the Minister for Environment and Energy listing in Annex II (pages 8, 9 and 10) thereto, 15 proposals of a total budget of EUR 104 026 453.49, submitted by local authorities and water and wastewater services providers that could be funded under this measure's subproject (b) 'Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water', and 19 proposals of a total budget of EUR 132 923 814.32, that could be funded under this measure's subproject (c) 'Implementation of sludge management infrastructure from Water Waste Treatment Plants', under the condition that they would meet the obligations set in Annex I (pages 5, 6 and 7) thereto, including, inter alia, the obligation to complete all the works related to each proposal by 31.12.2025
9	Ministerial Decision with Protocol Number 'ΥΠΕΝ/ΓΓΣΔΑ/57132/547', published on 24.05.2023, amending the Ministerial Decision 'ΥΠΕΝ/ΓΓΣΔΑ/6407/41' ΑΔΑ: Ψ88Ξ4653Π8-Α7Μ	Decision of the Minister for Environment and Energy listing in Annex II (pages 7, 9 and 9) thereto, 15 proposals of a total budget of EUR 104 026 453.49, submitted by local authorities and water and wastewater services providers that could be funded under this measure's subproject (b) 'Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water', and 19 proposals of a total budget of EUR 133 642 974.32, that could be funded under this measure's subproject (c) 'Implementation of sludge management

		infrastructure from Water Waste Treatment Plants’, under the condition that they would meet the obligations set in Annex I (pages 5 and 6) thereto, including, inter alia, the obligation to complete all the works related to each proposal by 31.12.2025
10	Ministerial Decision with Protocol Number ‘ΥΠΕΝ/ΓΓΣΔΑ/127933/1684’, published on 21.11.2024, amending the Ministerial Decision ‘ΥΠΕΝ/ΓΓΣΔΑ/6407/41’ ΑΔΑ: Ρ1ΠΝ4653Π8-9ΦΛ	Decision of the Minister for Environment and Energy listing in Annex II (pages 6 and 7) thereto, 14 proposals of a total budget of EUR 91 554 640.50, submitted by local authorities and water and wastewater services providers that could be funded under this measure’s subproject (b) ‘Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water’, and 18 proposals of a total budget of EUR 119 529 446.28, that could be funded under this measure’s subproject (c) ‘Implementation of sludge management infrastructure from Water Waste Treatment Plants’, under the condition that they would meet the obligations set in Annex I (pages 5, 6 and 7) to the Ministerial Decision ‘ΥΠΕΝ/ΓΓΣΔΑ/6407/41’
11	Decision (number 150/23) of Contract Award taken by DEYA of Agrinio on 05.09.2023 ΑΔΑ: 6ΞΗΧΟΡΜ9-7Ι9 Notification of Contract Award sent on 03.10.2023 09:42:25 Contract (with technical specifications) signed between DEYA of Agrinio and the Contractor on 24.10.2023 ΑΔΑΜ: 25SYMV016142158	Decision of Contract Award and Notification of Contract Award for the “Completion of Sewerage Works for Lakeside Settlements of Trichonida – Phase III” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTPs)’
12	Decision (number 136/23) of Contract Award taken by DEYA of Aegialia on 13.11.2023 ΑΔΑ: ΨΟΖΑΟΕΣΔ-ΞΨΨ Notification of Contract Award sent on 15.11.2023 12:02:43	Decision of Contract Award and Notification of Contract Award for the “Internal wastewater sewage networks of coastal areas in Temeni, Digeliotiki, Valimitiki of the Municipality of Aegialia” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’

	Contract (with technical specifications) signed between DEYA of Aegialia and the Contractor on 29.12.2023 AΔAM: 23SYMV014061234	
13	Decision (number 185/23) of Contract Award taken by DEYA of Veria on 05.09.2023 AΔA:6AB4OΛΠ9- ΨΘΩ Notification of Contract Award sent on 08.09.2023 08:58:38 Contract (with technical specifications) signed between DEYA of Veria and the Contractor on 19.10.2023 AΔAM: 23SYMV013608586	Decision of Contract Award and Notification of Contract Award for the “Internal sewerage networks of Koulouras and adductor to the sewage pumping station of Diavato” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
14	Decision (number 184/23) of Contract Award taken by DEYA of Veria on 05.09.2023 AΔA:9ΓΣ6OΛΠ9-KMΔ Notification of Contract Award sent on 08.09.2023 09:12:41 Contract (with technical specifications) signed between DEYA of Veria and the Contractor on 01.11.2023 AΔAM: 23SYMV013681294	Decision of Contract Award and Notification of Contract Award for the “Construction of internal sewerage networks and collection pipes of N. Nikomedia and P. Lykogiannis and their connection with the sewage treatment plant of Veria” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
15	Decision (number 14-370/23) of Contract Award taken by DIA-DEYA of Corfu on 24.10.2023 AΔA: 6AΛΨΟΡΓΤ-A7A Notification of Contract Award sent on 27.10.2023 11:34:03 Contract (with technical specifications) signed between DIA-DEYA of Corfu and the Contractor on 22.12.2023 AΔAM: 23SYMV014040841	Decision of Contract Award and Notification of Contract Award for the “Urgent interventions in the sewage system of Kynopiastes” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
16	Decision (number 134/23) of Contract Award taken by DEYA of Thera on 19.09.2023	Decision of Contract Award and Notification of Contract Award for the “Expansion of the sewage network of

	ΑΔΑ: 9ΙΨΔΟΕΨΠ-ΗΡΟ Notification of Contract Award sent on 19.09.2023 18:09:34 Contract (with technical specifications) signed between DEYA of Thera and the Contractor on 27.10.2023 ΑΔΑΜ: 23SYMV013660410`	Karterado in Thera Island” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
17	Decision (number 178/23) of Contract Award taken by DEYA of Kalamata on 13.09.2023 ΑΔΑ: Ψ3Σ1ΟΡΟΧ-ΨΔΩ Notification of Contract Award sent on 15.09.2023 14:09:25 Contract (with technical specifications) signed between DEYA of Kalamata and the Contractor on 03.11.2023 ΑΔΑΜ: 23SYMV013705461	Decision of Contract Award and Notification of Contract Award for the “Wastewater sewage network of Arios Ammos and Mikromani” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
18	Decision (number 13-321/23) of Contract Award taken by DIA-DEYA of Corfu on 03.10.2023 ΑΔΑ: 6Ψ07ΟΡΓΤ-Ω9Α Notification of Contract Award sent on 16.10.2023 10:15:21 Contract (with technical specifications) signed between DIA-DEYA of Corfu and the Contractor on 19.12.2023 ΑΔΑΜ: 23SYMV014004756	Decision of Contract Award and Notification of Contract Award for the “Construction of sewage of Kato Korakiana - Agios Markos” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
19	Decision (number 4935/23) of Contract Award taken by DEYA of Kilgis on 21.10.2023 ΑΔΑΜ: 23ΑWRD013669782 Notification of Contract Award sent on 31.10.2023 09:27:45 Contract (with technical specifications) signed between DEYA of Kilgis and the Contractor on 17.01.2024	Decision of Contract Award and Notification of Contract Award for the “Sewage networks, pumping stations-depression pipelines and wastewater treatment facilities of Kampani, Mandron, Panteleimonos and N. Santas settlements of Kilgis Municipality” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’

	AΔAM: 24SYMV014138418	
20	Decision (number 191/23) of Contract Award taken by DEYA of Komotini on 21.10.2023 AΔA: 6P1ΨΟΡΘΣ-ΚΟΔ Notification of Contract Award sent on 14.12.2023 11:52:56 Contract (with technical specifications) signed between DEYA of Komotini and the Contractor on 21.12.2023 AΔAM: 23SYMV014031185	Decision of Contract Award and Notification of Contract Award for the “Construction of sewage network of Hefaistos and Yfanta settlements in the Municipality of Komotini” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
21	Decision (number 2/7/24) of Contract Award taken by DEYA of Corinth on 07.02.2024 AΔA: P9ΠΒΟΕ4Γ-ΕΙ6 Notification of Contract Award sent on 09.02.2024 08:43:10 Contract (with technical specifications) signed between DEYA of Corinth and the Contractor on 14.05.2024 AΔAM: 24SYMV015502968	Decision of Contract Award and Notification of Contract Award for the “Wastewater sewage of Isthmia” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
22	Decision (number 304/23) of Contract Award taken by DEYA of Kimi Aliveri on 20.11.2023 AΔA: ΨΒΑΞΩΛΡ-ΝΝΝ Notification of Contract Award sent on 20.11.2023 14:18:47 Contract (with technical specifications) signed between DEYA of Kimi Aliveri and the Contractor on 25.01.2024 AΔAM: 24SYMV014237973	Decision of Contract Award and Notification of Contract Award for the “Sewerage Network Infrastructure of Distion” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
23	Decision (number 278/23) of Contract Award taken by DEYA of Lamia on 13.12.2023 AΔA: 6A6ΚΟΡΓΦ-Ψ4Ξ Notification of Contract Award sent on	Decision of Contract Award and Notification of Contract Award for the “Construction of sewage networks of settlements in the Basin of Sperchios river” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater

	13.12.2023 11:40:19 Contract (with technical specifications) signed between DEYA of Lamia and the Contractor on 17.01.2024 AΔAM: 24SYMV014138621	Treatment Plants (WWTP)'
24	Decision (number 6/24) of Contract Award taken by DEYA of Livadia on 05.03.2024 AΔA: 68ΔΦΟΕΒΜ-ΚΣΜ Notification of Contract Award sent on 08/03/2024 12:48:05 Contract (with technical specifications) signed between DEYA of Livadia and the Contractor on 24.04.2024 AΔAM: 24SYMV014689008	Decision of Contract Award and Notification of Contract Award for the "Construction of the internal network of the settlement of Ag. Georgios and induction works in the sewage treatment plant of Livadia" contract under the measure's subproject (a) 'Sewage network infrastructure and Wastewater Treatment Plants (WWTP)'
25	Decision (number 209/2023) of Contract Award taken by DEYA of Mouzaki on 23.11.2023 Notification of Contract Award sent on 28/11/2023 08:23:25 Contract (with technical specifications) signed between DEYA of Mouzaki and the Contractor on 16.02.2024 AΔAM: 24SYMV014276311	Decision of Contract Award and Notification of Contract Award for the "Infrastructure of sewerage networks of the settlements of Gelanthi and Lazarina in the Municipality of Mouzaki" contract under the measure's subproject (a) 'Sewage network infrastructure and Wastewater Treatment Plants (WWTP)'
26	Decision (number 71/2024) of Contract Award taken by DEYA of Naoussa on 08.03.2024 AΔA: ΨΘΘΡΟΕΜΣ-ΣΗΓ Notification of Contract Award sent on 14/03/2024 15:01:45 Contract (with technical specifications) signed between DEYA of Naoussa and the Contractor on 24.05.2024 AΔAM: 24SYMV014813480	Decision of Contract Award and Notification of Contract Award for the "Sewerage project for the settlements of Giannakochori – Marina of the Municipality of Naoussa" contract under the measure's subproject (a) 'Sewage network infrastructure and Wastewater Treatment Plants (WWTP)'
27	Decision (number 253/2023) of Contract Award taken by DEYA of Nafplion on 24.10.2023 AΔAM: 23AWRD013644503	Decision of Contract Award and Notification of Contract Award for the "Infrastructure of sewerage networks - (sewerage network of Municipal Municipality of Asini - completion of

	Notification of Contract Award sent on 29.11.2023 12:21:47 Contract (with technical specifications) signed between DEYA of Nafplion and the Contractor on 15.12.2023 AΔAM: 23SYMV013973666	Drepano and sewerage network of D. Tiryns)" contract under the measure's subproject (a) 'Sewage network infrastructure and Wastewater Treatment Plants (WWTP)'
28	Decision (number 110/2023) of Contract Award taken by DEYA of Nestos on 09.11.2023 AΔA: 6IN7OKB7-TΨΘ Notification of Contract Award sent on 09.11.2023 11:58:19 Contract (with technical specifications) signed between DEYA of Nestos and the Contractor on 21.12.2023 AΔAM: 23SYMV014038347	Decision of Contract Award and Notification of Contract Award for the "Internal sewerage network of N. Karya with suction system - Construction of the external branch of the drainage from the street line of the property to the location of the main sewerage pipeline of the N. Karya of D. Nestos" contract under the measure's subproject (a) 'Sewage network infrastructure and Wastewater Treatment Plants (WWTP)'
29	Decision (number 74/2023) of Contract Award taken by DEYA of Xylokastro-Evrostini on 20.10.2023 AΔA: ΨΡΘ7ΟΕΓΘ-ΟΡΘ Notification of Contract Award sent on 20.10.2023 11:32:21 Contract (with technical specifications) signed between DEYA of Xylokastro-Evrostini and the Contractor on 22.12.2023 AΔAM: 23SYMV014044734	Decision of Contract Award and Notification of Contract Award for the "Sewerage network of Evrostini - Extension of Xylokastro N/C" contract under the measure's subproject (a) 'Sewage network infrastructure and Wastewater Treatment Plants (WWTP)'
30	Decision (number 84/2023) of Contract Award taken by DEYA of Pangaio on 05.10.2023 AΔA: 9EK1OΛ2Π-ΟΥΔ Notification of Contract Award sent on 10.10.2023 15:23:07 Contract (with technical specifications) signed between DEYA of Pangaio and the Contractor on 08.12.2023 AΔAM: 23SYMV013922266	Decision of Contract Award and Notification of Contract Award for the "Construction of WWTP units in the settlements of Moustheni and Mesoropi with the method of artificial wetlands of the Municipality of Pangaio" contract under the measure's subproject (a) 'Sewage network infrastructure and Wastewater Treatment Plants (WWTP)'

31	Decision (number 96/2023) of Contract Award taken by DEYA of Sikyonia on 23.10.2023 ΑΔΑ: ΨΗΠΕΟΕΚΠ-3ΨΗ Notification of Contract Award sent on 25/10/2023 11:18:50 Contract (with technical specifications) signed between DEYA of Sikyonia and the Contractor on 04.01.2024 ΑΔΑΜ: 24SYMV014099281	Decision of Contract Award and Notification of Contract Award for the “Upgrading of the Urban Wastewater Treatment and Disposal Facility of the Municipality of Sikyonia and Additional Sewerage Works of the Greater Kiato Area” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
32	Decision (number 177/2023) of Contract Award taken by DEYA of Trikala on 14.11.2023 ΑΔΑ: ΨΝ9ΙΟΕΘ4-Τ35 Notification of Contract Award sent on 15/11/2023 11:45:06 Contract (with technical specifications) signed between DEYA of Trikala and the Contractor on 26.01.2024 ΑΔΑΜ: 24SYMV014178711	Decision of Contract Award and Notification of Contract Award for the “Sewerage network and sewage supply works in the agglomeration of Megala Kalyvia” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
33	Decision (number 102/2023) of Contract Award taken by DEYA of Chania on 27.09.2023 ΑΔΑ: 687ΖΟΕΨΡ-Γ0Δ Notification of Contract Award sent on 27.09.2023 13:46:41 Contract (with technical specifications) signed between DEYA of Chania and the Contractor on 12.01.2024 ΑΔΑΜ: 24SYMV014129258	Decision of Contract Award and Notification of Contract Award for the “Wastewater Networks Kampani - Chordaki - Sternes - Pazinos & Argoulides Akrotiri Municipality of Chania” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
34	Decision (number 624/2023) of Contract Award taken by the Municipality of Alonissos on 20.11.2023 ΑΔΑ: 9ΓΚΛΩΨ6-Ψ41 Notification of Contract Award sent on 27/11/2023 10:53:00	Decision of Contract Award and Notification of Contract Award for the “Sewerage network of the Municipality of Alonissos” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’

	Contract (with technical specifications) signed between the Municipality of Alonissos and the Contractor on 08.02.2024 AΔAM: 24SYMV014244758	
35	Decision (number 96/2023) of Contract Award taken by the Municipality of Amorgos on 23.08.2023 AΔA: 9Φ08ΩΨΡ-ΙΨ4 Notification of Contract Award sent on 16.10.2023 11:25:37 Contract (with technical specifications) signed between the Municipality of Amorgos and the Contractor on 01.11.2023 AΔAM: 23SYMV013684797	Decision of Contract Award and Notification of Contract Award for the “Sewerage networks and installations for the treatment and disposal of waste water Arkesini area of Amorgos” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
36	Decision (number 186/2023) of Contract Award taken by the Municipality of Amfiklia-Elatia on 27.12.2023 AΔAM: 24AWRD014150670 Notification of Contract Award sent on 28.12.2023 08:26:35 Contract (with technical specifications) signed between the Municipality of Amfiklia-Elatia and the Contractor on 28.02.2024 AΔAM: 24SYMV014338341	Decision of Contract Award and Notification of Contract Award for the “Sewerage network of Tithorea, Kato Tithorea and Elatia” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
37	Decision (number 48/2024) of Contract Award taken by the Municipality of Emmanuel Pappas on 26.02.2024 AΔA: ΨNEΦΩΡΩ-ΘΑ5 Notification of Contract Award sent on 30.04.2024 11:03:37 Contract (with technical specifications) signed between the Municipality of Emmanuel Pappas and the Contractor on 15.05.2024	Decision of Contract Award and Notification of Contract Award for the “Sewage pipelines of the Municipality of Emmanuel Pappas (second phase)” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’

	AΔAM: 24SYMV014849021	
38	Decision (number 13/231/2023) of Contract Award taken by the Municipality of Kamena Vourla on 04.09.2023 AΔA: Ψ8XΔΩK1-ΘYA Notification of Contract Award sent on 29.08.2023 14:07:12 Contract (with technical specifications) signed between the Municipality of Kamena Vourla and the Contractor on 11.10.2023 AΔAM: 23SYMV013567633	Decision of Contract Award and Notification of Contract Award for the “Construction of new sewerage supplies for the Community of Molos, Municipality of Kamena Vourla” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
39	Decision (number 53/2024) of Contract Award taken by the Municipality of Kythera on 12.04.2024 AΔA: 9004ΩΛΨ-NΔΔ Notification of Contract Award sent on 17.04.2024 12:57:03 Contract (with technical specifications) signed between the Municipality of Kythera and the Contractor on 21.06.2024 AΔAM: 24SYMV014986742	Decision of Contract Award and Notification of Contract Award for the “Sewerage of the southern part of the island of Kythera (sewerage networks)” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
40	Decision (number 168/2023) of Contract Award taken by the Municipality of Milos on 08.12.2023 AΔA: ΨN2ΛΩKΩ-ON1 Notification of Contract Award sent on 13.12.2023 16:13:05 Contract (with technical specifications) signed between the Municipality of Milos and the Contractor on 27.12.2023 AΔAM: 23SYMV014058071	Decision of Contract Award and Notification of Contract Award for the “Adamas sewage network and treatment plant and disposal works treated wastewater of the Municipality of Milos” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
41	Decision (number 136/2023) of Contract Award taken by the Municipality of Nea Propontida on 03.05.2023 AΔA: 9ΦH2ΩKT-ΦBΦ	Decision of Contract Award and Notification of Contract Award for the “Integrated urban wastewater management of Agios Mamantos settlement of the Municipality of Nea Propontida” contract under the

	Notification of Contract Award sent on 05.05.2023 12:04:11 Contract (with technical specifications) signed between the Municipality of Nea Propontida and the Contractor on 29.06.2023 AΔAM: 23SYMV012981315	measure's subproject (a) 'Sewage network infrastructure and Wastewater Treatment Plants (WWTP)'
42	Decision (number 149/2023) of Contract Award taken by the Municipality of Xiromero on 26.10.2023 AΔA: 9ΓINQKZ-Λ3K Notification of Contract Award sent on 08.12.2023 14:27:43 Contract (with technical specifications) signed between the Municipality of Xiromero and the Contractor on 27.12.2023 AΔAM: 23SYMV014057390	Decision of Contract Award and Notification of Contract Award for the "Sewerage network and WWTP of Kandila, Mytikas and Varnaka D. Alizia of the Kallikratis Municipality of Xiromero" contract under the measure's subproject (a) 'Sewage network infrastructure and Wastewater Treatment Plants (WWTP)'
43	Decision (number 185/2023) of Contract Award taken by the Municipality of Stylida on 05.12.2023 AΔAM: 24AWRD014092499 Notification of Contract Award sent on 03.01.2024 10:54:17 Contract (with technical specifications) signed between the Municipality of Stylida and the Contractor on 25.01.2024 AΔAM: 24SYMV014173540	Decision of Contract Award and Notification of Contract Award for the "Integrated construction of sewerage networks of Karavomylos settlements, Achinos, Paralia Raches, Raches-WR Avlaki and WWTP Municipality of Stylida
44	Decision (number 219/2023) of Contract Award taken by the Municipality of Tanagra on 13.10.2023 AΔA: 99B9ΩHB-Y58 Notification of Contract Award sent on 16.10.2023 08:20:48 Contract (with technical specifications) signed between the Municipality of Tanagra and the Contractor on 28.12.2023	Decision of Contract Award and Notification of Contract Award for the "Construction of sewerage works in M. Tanagra" contract under the measure's subproject (a) 'Sewage network infrastructure and Wastewater Treatment Plants (WWTP)'

	AΔAM: 23SYMV014059348	
45	Decision (number 157/2023) of Contract Award taken by the Municipality of Tempi on 28.12.2023 AΔA: 6Y6ΣΩH7-97H Notification of Contract Award sent on 26.01.2024 11:39:33 Contract (with technical specifications) signed between the Municipality of Tempi, DEYA Tempi and the Contractor on 28.02.2024 AΔAM: 24SYMV014332485	Decision of Contract Award and Notification of Contract Award for the “Completion of the construction of internal sewage collection networks of D.K. Gonni” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
46	Decision (number 21724) of Contract Award taken by EYDAP on 06.12.2023 AΔA: 685B46Ψ84Ψ-Ψ1A Notification of Contract Award sent on 07.12.2023 15:15:20 Contract (with technical specifications) signed between EYDAP and the Contractor on 04.04.2024 AΔAM: 24SYMV014540398	Decision of Contract Award and Notification of Contract Award for the “Construction of sewage network in the settlements of Grammatiko, Kalentzi, Ano Souli and Agios Panteleimon (part of the settlement) of the Municipality Marathon” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
47	Decision (number 38/2844/2024) of Contract Award taken by the Region of Epirus on 21.12.2023 AΔA: ΨPEO7Λ9-ON2 Notification of Contract Award sent on 11.01.2024 09:18:59 Contract (with technical specifications) signed between the Region of Epirus and the Contractor on 12.03.2024 AΔAM: 24SYMV014400199	Decision of Contract Award and Notification of Contract Award for the “Sewerage network and sewage installation of Aristi Municipality of Zagoraio” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’
48	Decision (number 7/371/2024) of Contract Award taken by the Region of Epirus on 05.03.2024 AΔA: ΨΦ5K7Λ9-ΣΦΟ Notification of Contract Award sent on 02.04.2024 09:48:41	Decision of Contract Award and Notification of Contract Award for the “Supply works – treatment and disposal of wastewater in Papigo, Zagori” contract under the measure’s subproject (a) ‘Sewage network infrastructure and Wastewater Treatment Plants (WWTP)’

	Contract (with technical specifications) signed between the Region of Epirus and the Contractor on 24.04.2024 ΑΔΑΜ: 24SYMV014658935	
49	Decision (number 243/2023) of Contract Award taken by DEYA of Drama on 25.08.2023 ΑΔΑ: 9ΞΗ9ΟΡΝΚ-8ΦΕ Notification of Contract Award sent on 25.10.2023 12:47:44 Contract (with technical specifications) signed between DEYA of Drama and the Contractor on 24.04.2024 ΑΔΑΜ: 23SYMV013720442	Decision of Contract Award and Notification of Contract Award for the “Upgrading Of The Wastewater Treatment Plant Of The Municipality Of Drama” contract under the measure’s subproject (b) ‘Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water’
50	Decision (number 456/2023) of Contract Award taken by DEYA of Heraklion on 22.12.2023 ΑΔΑ: ΨΨΩΠΟΡΙΗ-Ν0Ξ Notification of Contract Award sent on 08.01.2024 12:01:47 Contract (with technical specifications) signed between DEYA of Heraklion and the Contractor on 12.02.2024 ΑΔΑΜ: 24SYMV014246512	Decision of Contract Award and Notification of Contract Award for the “Addition of Tertiary Treatment to Heraklion WWTP and Utilization of Effluent for Irrigation” contract under the measure’s subproject (b) ‘Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water’
51	Decision (number 390/2023) of Contract Award taken by DEYA of Ioannina on 09.10.2023 ΑΔΑ: 9ΩΑΜΟΡΙΞ-ΖΛΑ Notification of Contract Award sent on 12.10.2023 09:56:09 Contract (with technical specifications) signed between DEYA of Ioannina and the Contractor on 10.04.2024 ΑΔΑΜ: 24SYMV014567525	Decision of Contract Award and Notification of Contract Award for the “Rehabilitation And Upgrading Of Existing Basic Wastewater Infrastructure of DEYA of Ioannina” contract under the measure’s subproject (b) ‘Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water’
52	Decision (number 228/2023) of Contract Award taken by DEYA of Kavala on 28.09.2023	Decision of Contract Award and Notification of Contract Award for the “Upgrade, Expansion And Modernisation Of The WWTP M. Philippi And Reuse Of

	ΑΔΑ: 6ΙΑΓΟΕΕΥ-Κ8Β Notification of Contract Award sent on 16/10/2023 11:26:24 Contract (with technical specifications) signed between DEYA of Kavala and the Contractor on 26.10.2023 ΑΔΑΜ: 23SYMV013652185	Treated Water” contract under the measure’s subproject (b) ‘Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water’
53	Decision (number 113 /2023) of Contract Award taken by DEYA of Karditsa on 27.07.2023 ΑΔΑ: 99Υ0ΟΡΥΕ-Υ3Τ Notification of Contract Award sent on 03.08.2023 13:08:55 Contract (with technical specifications) signed between DEYA of Karditsa and the Contractor on 26.10.2025 ΑΔΑΜ: 25SYMV016145414	Decision of Contract Award and Notification of Contract Award for the “Construction of Rehabilitation and Modernisation Works for the Central Depressive Pipeline for the Supply of Wastewater to the WWTP of the Municipality of Karditsa” contract under the measure’s subproject (b) ‘Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water’
54	Decision (number 253/2023) of Contract Award taken by DEYA of Nafplion on 25.10.2023 ΑΔΑΜ: 23ΑWRD013644503 Notification of Contract Award sent on 29/11/2023 12:21:47 Contract (with technical specifications) signed between DEYA of Nafplion and the Contractor on 15.12.2023 ΑΔΑΜ: 23SYMV013973666	Decision of Contract Award and Notification of Contract Award for the “Infrastructure Of Sewerage Networks - (Sewerage Network Of The Municipal District Of Asini - Completion Of The Municipal Administration Of Tiryns/WWTP Upgrade Of The Tolo WWTP)” contract under the measure’s subproject (b) ‘Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water’
55	Decision (number 68/2023) of Contract Award taken by DEYA of Paros on 02.06.2023 ΑΔΑΜ: 23ΑWRD012818393 Notification of Contract Award sent on 09.06.2023 11:31:43 Contract (with technical specifications) signed between DEYA of Paros and the Contractor on 13.09.2023	Decision of Contract Award and Notification of Contract Award for the “Expansion Of The Capacity Of Naoussa Paros WWTP” contract under the measure’s subproject (b) ‘Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water’

	AΔAM: 23SYMV013398152	
56	Decision (number 96/2023) of Contract Award taken by DEYA of Sikyonia on 23.10.2023 AΔA: ΨΗΠΕΟΕΚΠ-3ΨΗ Notification of Contract Award sent on 25.10.2023 11:18:50 Contract (with technical specifications) signed between DEYA of Sikyonia and the Contractor on 04.01.2024 AΔAM: 24SYMV014099281	Decision of Contract Award and Notification of Contract Award for the “Upgrading Of Urban Wastewater Treatment And Disposal Facility of the Municipality of Sikyonies And Additional Sewerage Works In The Greater Kiato Area” contract under the measure’s subproject (b) ‘Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water’
57	Decision (number 647/2023) of Contract Award taken by DEYA of Chania on 04.10.2023 AΔA: 6Τ3ΙΟΕΨΡ-ΩΦ3 Notification of Contract Award sent on 04.10.2023 12:09:46 Contract (with technical specifications) signed between DEYA of Chania and the Contractor on 18.12.2023 AΔAM: 23SYMV013991847	Decision of Contract Award and Notification of Contract Award for the “Modernisation Of the WWTP Equipment of Chania” contract under the measure’s subproject (b) ‘Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water’
58	Decision (number 127/2023) of Contract Award taken by DEYA of Hersonissos on 19.12.2023 AΔA: ΡΠΧΡΟΛΝΞ-ΘΟΥ Notification of Contract Award sent on 15.09.2023 15:32:12 Contract (with technical specifications) signed between DEYA of Hersonissos and the Contractor on 30.08.2024 AΔAM: 24SYMV015353289	Decision of Contract Award and Notification of Contract Award for the “Supply and installation of electromechanical (EM) equipment for the Upgrade, Modernisation, Improvement of Energy Management and Utilization of Renewable Sources Energy in the WWTPs of DEYA of Hersonissos” contract under the measure’s subproject (b) ‘Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water’
59	Decision (number 203/2023) of Contract Award taken by the Municipality of Aktio Vonitsa on 10.11.2023 AΔA: 9Ξ9ΔΩ6Ζ-Ν3Φ Notification of Contract Award sent on 14.11.2023 14:13:22	Decision of Contract Award and Notification of Contract Award for the “Extension And Operational Upgrade Of Vonitsa WWTP For The Collection And Treatment Of Wastewater In The Settlement Of Monastiraki” contract under the measure’s subproject (b) ‘Upgrading, expansion and

	Contract (with technical specifications) signed between the Municipality of Aktio Vonitsa and the Contractor on 12.01.2024 AΔAM: 24SYMV014127279	modernisation of Wastewater Treatment Plants and reuse of treated water'
60	Decision (number 165/2023) of Contract Award taken by the Municipality of Ios on 02.12.2023 AΔA: Ψ1Π2ΩΕΠ-ΟΕΩ Notification of Contract Award sent on 31.01.2024 11:51:52 Contract (with technical specifications) signed between the Municipality of Ios and the Contractor on 13.02.2024 AΔAM: 24SYMV014251270	Decision of Contract Award and Notification of Contract Award for the "Upgrading The Organic Cleaning Of Ios And Construction Of Tertiary Processing" contract under the measure's subproject (b) 'Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water'
61	Decision (number 53/2024) of Contract Award taken by the Municipality of Kythera on 12.04.2024 AΔA: 9004ΩΛΨ-ΝΔΔ Notification of Contract Award sent on 17.04.2024 12:57:03 Contract (with technical specifications) signed between the Municipality of Kythera and the Contractor on 21.06.2024 AΔAM: 24SYMV014986742	Decision of Contract Award and Notification of Contract Award for the "Supply and installation of equipment for the upgrade, expansion and modernisation of WWTP Kythera Kapsali and the reuse of treated water" contract under the measure's subproject (b) 'Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water'
62	Decision (number 192/2023) of Contract Award taken by the Municipality of Makrakomi on 07.11.2023 AΔAM: 23AWRD013817123 Notification of Contract Award sent on 07.11.2023 20:54:41 Contract (with technical specifications) signed between the Municipality of Makrakomi and the Contractor on 01.12.2023 AΔAM: 23SYMV013874818	Decision of Contract Award and Notification of Contract Award for the "Upgrading Of the WWTP of Sparchiada-Makrakomi of the Municipality of Makrakomi" contract under the measure's subproject (b) 'Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water'
63	Decision (number 134/2023) of Contract Award taken by the DEYA of Agios Nikolaos	Decision of Contract Award and Notification of Contract Award for the

	on 05.09.2023 ΑΔΑ: ΨΦ60ΟΕΨ5-ZYM Notification of Contract Award sent on 12.09.2023 11:17:41 Contract (with technical specifications) signed between the DEYA of Agios Nikolaos and the Contractor on 20.11.2023 ΑΔΑΜ: 23SYMV013792364	“Plant For The Treatment Of Dehydrated Sludge From The WWTPs Of The Municipality Of Agios Nikolaos” contract under the measure’s subproject (c) ‘Implementation of sludge management infrastructure from Water Waste Treatment Plants’
64	Decision (number 65/2023) of Contract Award taken by the DEYA of Aigialia on 12.06.2023 ΑΔΑ: Ψ5Π5ΟΕΣΔ-BYΦ Notification of Contract Award sent on 12.06.2023 10:39:18 Contract (with technical specifications) signed between the DEYA of Aigialia and the Contractor on 10.11.2023 ΑΔΑΜ: 23SYMV013742336	Decision of Contract Award and Notification of Contract Award for the “Supply, Installation And Operation Of Equipment For A Sludge Treatment Unit of the WWTP of Aigio” contract under the measure’s subproject (c) ‘Implementation of sludge management infrastructure from Water Waste Treatment Plants’
65	Decision (number 204/2023) of Contract Award taken by the DEYA of Alexandroupolis on 10.10.2023 ΑΔΑ: 9ΛΕΟΟΡΝΗ-9Τ6 Notification of Contract Award sent on 13.10.2023 08:42:50 Contract (with technical specifications) signed between the DEYA of Alexandroupolis and the Contractor on 13.12.2023 ΑΔΑΜ: 23SYMV013953073	Decision of Contract Award and Notification of Contract Award for the “Construction of a Sludge Drying WWTP in Alexandroupoli” contract under the measure’s subproject (c) ‘Implementation of sludge management infrastructure from Water Waste Treatment Plants’
66	Decision (number 152/2023) of Contract Award taken by the DEYA of Arta on 06.12.2023 ΑΔΑ: 96Ν1ΟΡΓΚ-800 Notification of Contract Award sent on 06.12.2023 12:26:08 Contract (with technical specifications)	Decision of Contract Award and Notification of Contract Award for the “Unit Of Dehydrated Sludge Treatment WWTP Of Arta” contract under the measure’s subproject (c) ‘Implementation of sludge management infrastructure from Water Waste Treatment Plants’

	signed between the DEYA of Arta and the Contractor on 28.12.2023 ΑΔΑΜ: 23SYMV014069413	
67	Decision (number 341/2023) of Contract Award taken by the DEYA of Volos on 25.10.2023 ΑΔΑ: ΨΡΤΚΟΕΠΘ-ΑΡ2 Notification of Contract Award sent on 19.12.2023 09:20:57 Contract (with technical specifications) signed between the DEYA of Volos and the Contractor on 28.12.2023 ΑΔΑΜ: 23SYMV014075243	Decision of Contract Award and Notification of Contract Award for the “Integrated Management And Utilization Of Sludge Of The WWTPs Of Volos” contract under the measure’s subproject (c) ‘Implementation of sludge management infrastructure from Water Waste Treatment Plants’
68	Decision (number 244/2023) of Contract Award taken by the DEYA of Drama on 25.08.2023 ΑΔΑ: 9ΠΚΠΟΡΝΚ-7Ε5 Notification of Contract Award sent on 16.10.2023 11:30:17 Contract (with technical specifications) signed between the DEYA of Drama and the Contractor on 26.10.2023 ΑΔΑΜ: 23SYMV013652755	Decision of Contract Award and Notification of Contract Award for the “Construction Of A Solar Treatment Sludge Drying Unit in the WWTP Of Drama” contract under the measure’s subproject (c) ‘Implementation of sludge management infrastructure from Water Waste Treatment Plants’
69	Decision (number 391/2023) of Contract Award taken by the DEYA of Ioannina on 11.10.2023 ΑΔΑ: 94ΩΘΟΡΙΞ-ΠΓΤ Notification of Contract Award sent on 17.01.2024 13:14:57 Contract (with technical specifications) signed between the DEYA of Ioannina and the Contractor on 13.02.2024 ΑΔΑΜ: 24SYMV014254040	Decision of Contract Award and Notification of Contract Award for the “Construction Of a Solar Treatment Sludge Drying Unit in the WWTP Of Ioannina” contract under the measure’s subproject (c) ‘Implementation of sludge management infrastructure from Water Waste Treatment Plants’
70	Decision (number 278/2023) of Contract Award taken by the DEYA of Kavala on 10.11.2023 ΑΔΑ: 9Φ14ΟΕΕΥ-46Ο	Decision of Contract Award and Notification of Contract Award for the “Construction Of An Advanced Sludge Treatment Plant By The WWTPs Of The Municipalities Of Kavala And Pangaio”

	Notification of Contract Award sent on 10.11.2023 15:11:33 Contract (with technical specifications) signed between the DEYA of Kavala and the Contractor on 20.12.2023 AΔAM: 23SYMV014017993	contract under the measure's subproject (c) 'Implementation of sludge management infrastructure from Water Waste Treatment Plants'
71	Decision (number 176/2023) of Contract Award taken by the DEYA of Kalamata on 13.09.2023 AΔA: 66ΣΞΟΡΟΧ-1ΣΝ Notification of Contract Award sent on 15.09.2023 13:39:19 Contract (with technical specifications) signed between the DEYA of Kalamata and the Contractor on 13.11.2023 AΔAM: 23SYMV013755331	Decision of Contract Award and Notification of Contract Award for the "Construction Of A Solar Treatment Sludge Drying Unit in the WWTP Of Kalamata" contract under the measure's subproject (c) 'Implementation of sludge management infrastructure from Water Waste Treatment Plants'
72	Decision (number 11-160/2023) of Contract Award taken by the DEYA of Kilis on 25.08.2023 AΔAM: 23AWRD013307915 Notification of Contract Award sent on 26.10.2023 10:18:06 Contract (with technical specifications) signed between the DEYA of Kilis and the Contractor on 08.11.2023 AΔAM: 23SYMV013725900	Decision of Contract Award and Notification of Contract Award for the "Sewage Sludge Treatment Of the R.U. of Kilis" contract under the measure's subproject (c) 'Implementation of sludge management infrastructure from Water Waste Treatment Plants'
73	Decision (number 229/2023) of Contract Award taken by the DEYA of Lamia on 06.11.2023 AΔA: ΨΠ53ΟΡΓΦ-ΜΑ6 Notification of Contract Award sent on 06.11.2023 13:11:49 Contract (with technical specifications) signed between the DEYA of Lamia and the Contractor on 28.12.2023 AΔAM: 23SYMV014075840	Decision of Contract Award and Notification of Contract Award for the "Solar Treatment Sludge Drying Unit of the WWPT Of Lamia" contract under the measure's subproject (c) 'Implementation of sludge management infrastructure from Water Waste Treatment Plants'

74	Decision (number 366/2023) of Contract Award taken by the DEYA of Larissa on 01.08.2023 ΑΔΑ: 6Β29ΟΡ8Δ-ΓΩΒ Notification of Contract Award sent on 02.08.2023 16:19:22 Contract (with technical specifications) signed between the DEYA of Larissa and the Contractor on 24.10.2023 ΑΔΑΜ: 23ΣΥΜV013638491	Decision of Contract Award and Notification of Contract Award for the “Solar Treatment Sludge Drying of the WWPT Of Larissa” contract under the measure’s subproject (c) ‘Implementation of sludge management infrastructure from Water Waste Treatment Plants’
75	Decision (number 170/2023) of Contract Award taken by the DEYA of Livadia on 01.08.2023 ΑΔΑ: 65ΥΦΟΕΒΜ-Η67 Notification of Contract Award sent on 02.08.2023 14:21:37 Contract (with technical specifications) signed between the DEYA of Livadia and the Contractor on 07.09.2023 ΑΔΑΜ: 23ΣΥΜV013370750	Decision of Contract Award and Notification of Contract Award for the “Implementation Of A Sludge Management Unit From The Wastewater Treatment Plants (WWTPs) Of Livadia” contract under the measure’s subproject (c) ‘Implementation of sludge management infrastructure from Water Waste Treatment Plants’
76	Decision (number 221/2023) of Contract Award taken by the DEYA of Xanthi on 27.12.2023 ΑΔΑ: 9ΤΑ6ΟΡΥ7-ΠΑ2 Notification of Contract Award sent on 02.01.2024 09:23:48 Contract (with technical specifications) signed between the DEYA of Xanthi and the Contractor on 13.03.2024 ΑΔΑΜ: 24ΣΥΜV014407895	Decision of Contract Award and Notification of Contract Award for the “Implementation Of a Sludge Drying in the WWTP Of Xanthi” contract under the measure’s subproject (c) ‘Implementation of sludge management infrastructure from Water Waste Treatment Plants’
77	Decision (number 102/2023) of Contract Award taken by the DEYA of Orestiada on 30.10.2023 ΑΔΑ: Ψ94ΕΟΡΥΤ-ΩΝΕ Notification of Contract Award sent on 17.11.2023 10:50:52	Decision of Contract Award and Notification of Contract Award for the “Construction Of a Solar Treatment Sludge Drying Unit in the WWTP Of Orestiada” contract under the measure’s subproject (c) ‘Implementation of sludge management infrastructure from Water Waste Treatment Plants’

	Contract (with technical specifications) signed between the DEYA of Orestiada and the Contractor on 06.12.2023 ΑΔΑΜ: 23SYMV013903174	
78	Decision (number 648/2023) of Contract Award taken by the DEYA of Chania on 03.10.2023 ΑΔΑ: 99ΞΖΟΕΨΡ-6ΤΞ Notification of Contract Award sent on 04.10.2023 12:18:51 Contract (with technical specifications) signed between the DEYA of Chania and the Contractor on 18.12.2023 ΑΔΑΜ: 23SYMV013993272	Decision of Contract Award and Notification of Contract Award for the “Sludge Management Infrastructure in the WWPT Of Chania” contract under the measure’s subproject (c) ‘Implementation of sludge management infrastructure from Water Waste Treatment Plants’
79	Decision (number 106/2023) of Contract Award taken by the Association of Waste Management of Crete (ESDAK) on 07.11.2023 ΑΔΑ: 66ΧΘΟΡ2Ω-ΥΝΥ Notification of Contract Award sent on 13.11.2023 09:53:29 Contract (with technical specifications) signed between the Association of Waste Management of Crete (ESDAK) and the Contractor on 29.12.2023 ΑΔΑΜ: 23SYMV014076610	Decision of Contract Award and Notification of Contract Award for the “Sludge Treatment Center in the Wastewater Treatment Plants of the R.U. of Heraklion” contract under the measure’s subproject (c) ‘Implementation of sludge management infrastructure from Water Waste Treatment Plants’
80	Decision (number 106/2023) of Contract Award taken by the Waste Management Entity (FODSA) of Voria Pediada on 15.12.2023 ΑΔΑΜ: 23ΑWRD014017396 Notification of Contract Award sent on 19.12.2023 08:45:07 Contract (with technical specifications) signed between the Waste Management Entity (FODSA) of Voria Pediada and the Contractor on 11.01.2024 ΑΔΑΜ: 24SYMV014120965	Decision of Contract Award and Notification of Contract Award for the “Sludge Treatment Center For Wastewater Treatment Plants Of Local Authorities - Members of the FODSA of Voria Pediada” contract under the measure’s subproject (c) ‘Implementation of sludge management infrastructure from Water Waste Treatment Plants’

3. Analysis:

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

In line with the measure description, the investment **consists of three subprojects: (a) construction of 37 new sewage network infrastructures and wastewater treatment plants (WWTPs), (b) upgrading, extension and modernisation of 11 WWTPs and reuse of treated water and (c) construction of 16 sludge management infrastructures from WWTPs.** As per the description of the milestone, the **notification of contract award for wastewater and sludge management projects** shall be carried out for all of the three subprojects, namely:

1. Sewage network infrastructure and Wastewater Treatment Plants (WWTP).

2. Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water.

3. Implementation of sludge management infrastructure from Water Waste Treatment Plants.

The Ministry for Environment and Energy launched a Call for Proposals (evidence 2) inviting local authorities and municipal water supply and sewerage companies (hereinafter “DEYA”) to submit applications for wastewater and sludge management projects to be supported under this measure. After having extended the applications’ submission deadline for this Call for Proposals (evidence 3 and 4), the Ministry preselected 80 proposals and subsequently reduced the number of selected proposals to 72 as follows:

- under subgroup (a) from 51 (evidence 5 and 6) to 40 (evidence 7)
- under subgroup (b) from 15 (evidence 8 and 9) to 14 (evidence 10)
- under subgroup (c) from 19 (evidence 8 and 9) to 18 (evidence 10)

thus bringing them closer to the number of proposals per subgroup set in the measure description. In parallel, the local authorities and the DEYA’s, whose applications had been preselected by the Ministry, followed due tendering procedures leading to decisions of contract award, notifications of contract award and contract signatures for 70 contracts, as substantiated by the evidence documents from 11 to 80, proving that due contract awards have been notified in the period between 05.05.2023 and 17.04.2024. The Commission services checked and assessed due evidence including printouts from the National Electronic Public Procurement System - Online platform (promitheus.gov.gr), for:

(a) 38 contracts (instead of 37 stipulated by the measure description) of new sewage network infrastructures and wastewater treatment plants (WWTPs) - evidence 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47 and 48;

(b) 14 contracts (instead of 11 stipulated by the measure description) for upgrading, extension and modernisation of 11 WWTPs and reuse of treated water – evidence 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61 and 62; and

(c) 18 contracts (instead of 16 stipulated by the measure description) for the construction of sludge management infrastructures from WWTPs - evidence 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79 and 80.

In line with the description of the measure, **the part of the investment relating to upgrading and modernisation of 11 WWTPs shall comply with the requirement for the renewal of the front-to-end waste water system to lead to a decreased average energy use by at least 10% achieved solely by energy efficiency measures and not by material changes or changes in load.**

All 14 contracts under subproject (b) 'Upgrading, expansion and modernisation of Wastewater Treatment Plants and reuse of treated water', include a specific provision to this effect in their respective technical specifications, and more specifically in page 3 thereof (evidence 50), page 9 (evidence 51), page 14 (evidence 52), page 5 (evidence 53), page 5 (evidence 54), page 12 (evidence 55), pages 4 and 5 (evidence 56), page 7 (evidence 57), page 4 (evidence 58), page 3 (evidence 59), page 5 (evidence 60), page 2 (evidence 61), page 4 (evidence 62), page 3 (evidence 63), requiring compliance with the rule that the construction of the systems for upgrading and modernising the wastewater treatment plants leads to a reduced average energy consumption of at least 10 %, achieved solely through energy efficiency measures and not material changes or changes in load.

Furthermore, in line with the description of the measure, **it is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the Do No Significant Harm Technical Guidance (2021/C58/01). In particular, the measure is subject to an Environmental Impact Assessment (EIA) pursuant to Directive 2011/92/EU, as well as relevant assessments in the context of Directive 2000/60/EC and Directive 92/43/EEC, including the implementation of required mitigation measures.**

Regarding the do no significant harm (DNSH) requirements, the Calls for Proposals (evidence 2, 3 and 4) in pages 5 (evidence 2), pages 5 and 6 (evidence 3) and page 6 (evidence 4), stipulate the "Compliance with the DNSH rule, namely that this measure will not cause significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigation measures set out in the recovery and resilience plan and in line with the Technical Guidelines on Do No Significant Harm (2021/C58/01). In particular, the measure is subject to an environmental impact assessment (EIA) pursuant to Directive 2011/92/EU, as well as relevant assessments under Directive 2000/60/EC and Directive 92/43/EEC, including the implementation of the required mitigation measures."

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 79 Purchase of two medium – size firefighting helicopters

Related Measure: 1,4.16911 Aerial means for crisis management

Qualitative Indicator: Notification of award of contracts

Time: Q4 2023

1. Context:

The investment comprises the delivery of the purchased aerial means and modernisation of existing aircraft used for civil protection.

Milestone 79 consists of notification of award of the contract for the purchase of two medium–size firefighting helicopters for civil protection and firefighting needs.

Milestone 79 is the first step of the implementation of the investment. It will be followed by milestone 82, related to the completion of the investment. The investment has a final expected date for implementation of Q4 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Request for Proposals (Ref. no.: 24PROC014672144) by Hellenic Republic Asset Development Fund S.A. (TAIPED) which acts as the contracting authority, by order, in the name and on behalf of the Ministry of Climate Crisis and Civil Protection, which is the Contracting Authority, dated 25 April 2024	Tender documents
2	Decision of Contract Award by Hellenic Republic Asset Development Fund S.A. (TAIPED) which acts as the contracting authority, by order, in the name and on behalf of the Ministry of Climate Crisis and Civil Protection, which is the Contracting Authority, dated 30 December 2024	Decision from the contracting authority awarding the contract to the final contractor
3	Contract Award Notification	Proof of entry of the contract award decision above (2) in the central electronic registry of public contracts platform ESIDIS notifying the bidders of the contract award
4	Technical specifications for the procurement of medium-type firefighting helicopters by the Committee on the drafting of technical specifications for air equipment and equipment, dated 12 April 2024	Technical specifications for the purchase of two medium - size firefighting helicopters as described in the relevant document signed by the designated committee.
5	Feasibility study of 21 February 2024	Report prepared for the purpose of documenting the feasibility and necessity of procuring medium-type helicopters.

6	Technical Description – part of the contractor’s technical offer	Annex 2 of the contractor’s technical offer regarding the technical description of the model offered.
7	“Firefighting Helicopter Procurement assessment” by Deloitte, from December 2024	An assessment conducted by an independent consultant assessing the procurement alignment with the DNSH principle.
8	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactory fulfilled	

3. Analysis:

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

Notification of award of the contract for the purchase of two medium – size firefighting helicopters for civil protection and firefighting needs.

The contract award decision dated 30 December 2024 (evidence 2) for the purchase of two medium – size firefighting helicopters for civil protection and firefighting needs has been entered in the central electronic registry of public contracts platform ESIDIS on 30 December 2024 (evidence 3), whereby the award decision has been notified to the bidders. The authorities also provided a copy of the Request for Proposals (evidence 1) dated 25 April 2024, which describes the object of the tender, i.e. the purchase of two medium-size firefighting helicopters for civil protection and firefighting needs.

Furthermore, in line with the description of the measure, **it is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the Do No Significant Harm Technical Guidance (2021/C58/01). In particular, all special-purpose aircraft shall be ‘best in class’ assets.**

The procured helicopters represent the best-in-class asset, i.e. Best Available Technology (BAT) in the absence on the market of a zero-emission aircraft which would meet the needs of the firefighting and civil protection services as confirmed by the following evidence:

- The technical documentation annexed to the offer of the selected contractor (evidence 6) provides technical details of the procured helicopter and lists the manufacturer’s achievements towards CO² emission’s reduction and greater sustainability.
- The “Firefighting Helicopter Procurement assessment” conducted by an independent consultant (evidence 7) provides a detailed comparison of available firefighting helicopter models, including their CO² emissions, and concludes that the model procured by Greece has the lowest CO² emissions per hour of operation among the firefighting helicopters while supporting operational priorities of the Greek Fire Department.
- Moreover, the procured helicopters have a net-positive environmental impact given that the CO² emissions generated by firefighting helicopters represent a small fraction of the CO² emissions released per hectare of a non-attended forest fire (evidence 7).

Therefore, the procured helicopters represent the Best Available Technology with the lowest environmental impact in the sector, especially taking into account the fact that the helicopters serve the special purpose of fire-fighting.

The DNSH standards are met by prioritising modern technologies that enhance efficiency while reducing environmental harm through innovations such as fuel-efficient engines, zero flight-hour manufacturing, and reduced emissions. Moreover, currently Greek firefighting services rely on helicopters which are over 20 years old and the Greek authorities are forced to complement insufficient fleet capacities through rented aircraft, often also older, less environmentally friendly models. The new helicopters equipped with advanced technologies thus contribute to compliance with DNSH standards, and enhance the operational efficiency and reliability of the firefighting services' capabilities to suppress wildfires (evidence 7).

The technical specifications for the helicopters which are part of the Request for Proposals (evidence 1) had been approved by the Council for Strategic Planning of the Fire Department (evidence 4) based on the feasibility study which evaluated several alternative options and identified the specific type of aircraft as the best option for Greece's needs (evidence 5).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 97 Implementation of national plan for process simplification (second phase)

Related Measure: 2.2.16929 Towards Public Administration's "customer"-oriented services through simplification and improvement of processes, systems enhancements and compliance with European strategies and policies

Qualitative Indicator: Report by the Ministry of Interior attesting to the completion of the second phase of simplification work streams under the National Programme of Process simplification

Time: Q4 2023

1. Context:

The objective of the reform is to improve the internal functioning of the public administration and the services it offers to citizens and businesses. The reform consists of the implementation of a medium-term strategy for the reduction of administrative burden and the creation of customer-centric services within the public administration and improvement of processes, systems enhancements, and compliance with European strategies and policies. This is achieved through the implementation of three interrelated work streams, namely i) the national programme for process simplification, which comprises of the simplification and digitalization of processes in a broad range of areas such as justice, business start-ups, and citizenship, ii) the full set up of the observatory for monitoring the impact of regulation, and iii) of the national registry of procedures ('Mitos').

Milestone 97 requires the completion of the second phase of the simplification work streams as per the timeline provided by the 4-year national programme of process simplification, including digitisation of impact assessment processes, start-up of sole proprietorships, simplification of procedures relating to citizen 'life events' including birth, passing away, and divorce, simplification of justice procedures related to lawyers, court decisions, digital signatures, certificates issued by courts, driver licence renewal and operation of myfoto.gov.gr and electronic circulation of documents within the public administration (attested by issued circulars).

Milestone 97 is the second milestone of the reform, and it follows the completion of milestone 96, related to the operationalisation of the national registry of procedures ('Mitos') and the completion of first phase of the simplification work streams under the national programme of process simplification. It will be followed by milestone 99, related to the full implementation of all the workstreams under the medium-term strategy for the reduction of administrative burden and the creation of customer-centric services within the public administration. The reform has a final expected date for implementation of 31 December 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled	This includes information on all actions implemented, along with links (including circulars) to actions concerning the simplification or digitization of procedures, links to the published reports on administrative burden measurements, numbers of legal acts published in the government gazette and screenshots demonstrating the completion of other actions.

2	14 simplification studies concerning the policy areas under the 2 nd phase of the National Programme for Process Simplification, delivered by contractors, including the contract modification and the amendment to the cooperation memorandum for cooperation with the relevant authority (General Secretariat for Social Insurance) which is responsible for the study concerning processes in the area of social security	More specifically the studies deliver simplification and digitalisation proposals in 14 policy areas to support the requirements of the milestone.
3	Implementing contracts concerning the policy areas under the 2 nd phase of the National Programme for Process Simplification	More specifically the implementing contracts concern: 1. Shipping and Island Policy 2. Intra-administrative Procedures in the Public Sector 3. Public Procurement 4. Tourism 5. Supplementary Insurance - TEKA 6. Supplementary Insurance - Social Security and Disability Policy 7. Rural Development and Food 8. Entrepreneurship.
4	Training Material for the measurement of the reduction of administrative burden	More specifically the training material regards the use of the Standard Cost Model methodology to measure the administrative burden.
5	Ministerial Decision "Issues of organization and observance of the National Register of Administrative Procedures "Mitos", pursuant to Article 90 of Law 4727/2020" (Official Journal B' 6273/13-11-2024).	Ministerial Decision to streamline the registration and deletion processes within the National Registry of Administrative Procedures (Mitos) with additional actions focused on creating a supervision system to keep Mitos up-to-date with regulatory changes, improving information functions, while ensuring interoperability with gov.gr.
6	Common Ministerial Decision for the "Update of Annex III of the Presidential Decree 51/2012 (A' 101) "Adaptation of Greek legislation to Directive 2006/126/EC of the European Parliament and of the Council of December 20, 2006, as amended by Commission Directives 2008/65/EC of June 27,	The Decision provides the regulatory framework for the electronic processing of processes for granting driver's licenses.

	2008, 2009 /113/EC of the Commission of 25 August 2009 and 2011/94/EU of the Commission of 28 November 2011" (Official Journal B' 6444/22-11-2024).	
7	User manual new vehicle license	User manual for the vehicle registration and issuance of a new vehicle circulation license.
8	Law 5099/2024 (Official Journal A' 48/05.04.2024), published on 5 April 2024	The law made mandatory the electronic circulation of documents within the public administration and the use of the relevant IT system by public services.

3. Analysis:

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

Complete the second phase of the simplification work streams as per the timeline provided by the 4-year National Programme of Process simplification

The Council Implementing Decision required that Greece shall complete the second phase of the simplification work streams as per the timeline provided by the 4-year National Programme of Process simplification. To this end, the Greek authorities adopted and published in March 2023 this National Policy Programme 2020-2024 (provided in the context of the milestone 96, the first under the measure), as per the provisions of Law 4961/2022. This Programme includes the concrete actions to be implemented in the context of a medium-term strategy for the reduction of administrative burden and the creation of customer-centric services within the public administration and improvement of its processes. The timeline provided for the second phase under this Programme spans between Q1 2023 and Q4 2023.

Greece has completed the implementation of the required actions by the abovementioned timeline provided, with the exception of three actions which were completed after the second phase of the National Programme elapsed. Namely, these concern i) the adoption of legislation to make mandatory the electronic circulation of documents within the public administration, a requirement foreseen in the milestone description; ii) the adoption of legislation to capture in the national registry of procedures (Mitosis) the changes resulting from the new legislative framework, especially regarding the process of registering and deleting procedures in collaboration with the authorities involved in the development of Mitosis (evidence 5), which is a requirement foreseen under the second phase of the simplification work streams provided by the National Programme; and iii) adoption of legislation for the electronic processing of procedures related to the granting of driving licenses (evidence 7), which is also a requirement foreseen under the second phase of the simplification work streams provided by the National Programme (evidence 8). Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, the requirement has been complied with, with the completion of all required actions foreseen in the milestone description and in the second phase of the simplification work streams provided by the National Programme at the time of the assessment. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

The authorities demonstrated that all the actions included under the second phase of the Programme have been implemented. These are structured around each of the three simplification

work streams provided by the Programme i.e. (i) national registry of procedures, (ii) digitalisation of procedures, and (iii) observatory for monitoring administrative burden imposed by state processes, as detailed in the latter part of the analysis below. These actions are detailed in pp 73-76 of the Programme. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

Digitisation of impact assessment processes, start-up of sole proprietorships, simplification of procedures relating to citizen 'life events' including birth, passing away, and divorce, simplification of justice procedures related to lawyers, court decisions, digital signatures, certificates issued by courts, driver license renewal and operation of myfoto.gov.gr and electronic circulation of documents within the public administration (attested by issued circulars).

Firstly, the authorities demonstrated that the processes named in the milestone, which are only partly overlapping with the requirements under the second phase of the Programme, have been implemented. These concern the following:

- ***Digitisation of impact assessment processes***

The authorities provided the link to the electronic platform created to support the digital processes for conducting regulatory impact analyses (<https://ria.gov.gr/>), which is fully operational. The launch of this platform was positively assessed under milestone 215 of measure 16981. The authorities explained that currently, 171 accredited users from the various ministries, mainly legal drafters and other executive officers, are using the platform.

- ***Start-up of sole proprietorships***

The authorities provided the link to the new digital process for starting a sole proprietorship, which is available in the single national gateway ('gov.gr' portal) for the public administration, and which can now take place without the need for prior registration or a visit to the General Commercial Registry (GEMI) and the National Social Security Fund (EFKA) (<https://www.gov.gr/ipiresies/epikheirematike-drasterioteta/enarxe-kai-luse-epikheireses/enarxe-atomikes-epikheireses>).

- ***Simplification of procedures relating to citizen 'life events'***

The authorities provided the links to the new simplified processes, which are available digitally to citizens without the need for physical visit to the relevant state services through the single national digital portal of the public administration 'gov.gr', as follows:

- **Birth**

Birth Registration: <https://www.gov.gr/ipiresies/oikogeneia/gennese/birthregistration>

Baptism Declaration: <https://www.gov.gr/ipiresies/oikogeneia/gennese/delose-baptises-anelikou>

Naming a Minor: <https://www.gov.gr/ipiresies/oikogeneia/gennese/onomatodosia-anelikou>

Application for Birth Allowance: <https://www.gov.gr/ipiresies/oikogeneia/gennese/epidoma-genneses>

Application for Maternity Allowance: <https://www.gov.gr/ipiresies/oikogeneia/gennese/epidoma-metrotetas>

- **Passing away**

Death Certificate: <https://www.gov.gr/ipiresies/oikogeneia/apoleia/lexiarkhike-praxe-thanatou>

Transfer of supplementary pension due to the death of a retiree:

<https://www.gov.gr/ipiresies/oikogeneia/apoleia/metabibase-epikourikes-suntaxes-logo-thanatou-suntaxiouxhou>

Transfer of remains abroad: <https://www.gov.gr/ipiresies/oikogeneia/apoleia/metaphora-sorou-sto-exoteriko>

Certificate of next of kin: <https://www.gov.gr/ipiresies/oikogeneia/apoleia/pistopoietiko-egguteron-suggenon>

Granting of primary pension due to the death of an insured person:

<https://www.gov.gr/ipiresies/oikogeneia/apoleia/aponome-kurias-suntaxes-logo-thanatou-asphalismenou>

Transfer of primary pension due to the death of an insured person:

<https://www.gov.gr/ipiresies/oikogeneia/apoleia/metabibase-kurias-suntaxes-logo-thanatou-asphalismenou>

Funeral expense payment: <https://www.gov.gr/ipiresies/oikogeneia/apoleia/plerome-exodon-kedeias>

Certificate of non-renunciation of inheritance:

<https://www.gov.gr/ipiresies/oikogeneia/apoleia/pistopoietiko-peri-me-apopoieses-kleronomias>

Certificate of non-publication of a will:

<https://www.gov.gr/ipiresies/oikogeneia/apoleia/pistopoietiko-peri-me-demosieuses-diathekes>

Certificate of no contest/dispute of inheritance rights:

<https://www.gov.gr/ipiresies/oikogeneia/apoleia/pistopoietiko-peri-me-prosboles-amphisbeteses-kleronomikou-dikaiomatos>

- **Divorce**

Issuance of a consensual divorce digitally: <https://www.gov.gr/ipiresies/oikogeneia/diazugio/aulo-sunainetiko-diazugio>

- ***Simplification of justice procedures related to lawyers***

The authorities provided the link to the online portal (<https://apps.olomeleia.gr>) for the electronic submission of invoices for legal aid vouchers granted under the Fund for Financing of Judicial Buildings (TAXDIK). The calculation of contributions to the National Security Fund (e-EFKA), the applicable deductions, as well as the withheld tax, which subsequently lead to the corresponding calculation of the appropriate compensation, is conducted through the online portal. This greatly expedites the process for reclaiming expenses by lawyers, which has been traditionally a very lengthy process. Further, Greece implemented an electronic dashboard (<https://pinakio.e-diki.justice.gov.gr/quest/home>) to allow lawyers (but also other interested parties .e.g. litigants, witnesses) to monitor online and in real time the progress of court proceedings. The pilot phase of this service, initially in a selection of courts, was brought forward and delivered in the previous phase of the programme, and it is now extended to all civil, penal and administrative courts. The person concerned is therefore able to know which case is being heard at any point in time in a specific building or in a particular courtroom. This avoids overcrowding in courtrooms, and facilitates a smoother flow of court proceedings.

- ***Court decisions***

The service offered through gov.gr for the provision of electronic court decisions to lawyers has been expanded, now covering the decisions of more than 30 court branches, including the Athens District Court. The authorities provided the link to this service in the national government portal (<https://www.gov.gr/ipiresies/dikaiosune/dikasteria/elektronikes-dikastikes-apophaseis>), in

addition to a screenshot from the portal environment which indicates the types of decisions per court covered.

- **Digital signatures**

Through the newly created Hellenic Public Sector Certification Authority (<https://aped.gov.gr/>), citizens and professionals can apply to obtain approved certificates for digital signatures (<https://www.gov.gr/ipiresies/polites-kai-kathemerinoteta/elektronikes-upographes/apoktese-elektronikes-upographes-gia-polites-kai-eidikes-kategories-epaggelmaton>).

- **Certificates issued by courts**

The link to the new process for requesting digitally the certificates issued by the Courts of Magistrates, the Courts of First Instance and the Courts of Appeal is available through the national government portal (<https://www.gov.gr/ipiresies/dikaiosune/dikasteria/pistopoietika-dikasterion>).

- **Driver license renewal**

The possibility to renew digitally a driving license (at the earliest 2 months before its expiry) is available through the national government portal (<https://www.gov.gr/ipiresies/polites-kai-kathemerinoteta/metakineseis/ananeose-adeias-odegeses>).

- **Operation of myphoto.gr**

Professional photographers or their authorized employees can upload their customers' photos and signatures to their customers' 'Myphoto' account to be used by the concerned citizen in online applications and services provided by public sector entities whenever the presentation of a photo or the citizen's signature is required. This is made available through the national government portal (<https://www.gov.gr/ipiresies/epikheirematike-drasterioteta/adeiodoteseis-kai-summorphose/myphoto-gia-photographous>).

Further, citizens can manage the digital records of their photo and signature, as uploaded by a professional photographer. Citizens can also manage the respective photos of minors under their custody (<https://www.gov.gr/ipiresies/polites-kai-kathemerinoteta/stoikheia-polite-kai-tautopoietika-eggrapha/myphoto-gia-polites>).

The Commission services accessed the links provided by the authorities on 10 December 2024 to verify that the abovementioned services and system functionalities are available digitally through the relevant portals. This check was completed successfully, confirming that the services and system functionalities can be accessed digitally.

- **Electronic circulation of documents within the public administration (attested by issued circulars)**

The central system for the electronic circulation of documents within the public administration ([Central Electronic Document Handling System](https://register.mindigital-shde.gr/login)) is operational, and accessible to public sector staff (<https://register.mindigital-shde.gr/login>). The use of the electronic system avoids the need for paper documents, and expedites the time taken to perform internal processes. The authorities adopted article 33 of Law 5099/2024 (Official Journal A' 48/05.04.2024), which entered into force on the date of the publication of the latter i.e. 5 April 2024, as per article 51 of the same law, which made mandatory the electronic circulation of documents within the public administration (evidence 8). The said article specifies that it is mandatory for all public services to connect to the Central Electronic Document Handling System by 31 December 2024 and circulate public documents exclusively through this system. The functions and operations of the system are regulated through

the Decision of the Minister of State 21145 EX 2022 (Official Journal B'2764/2022) which entered into force on 3 June 2022, as per article 9 of the Decision, whilst the use of this system by public services is attested by the Act of the Minister of Digital Governance issued on 13 November 2024 (Α. Π.: 37963 ΕΞ 2024), which is uploaded in the website of the Ministry. Further, the authorities shared a link to the user manual published on 21 September 2023 (<https://support.mindigital-shde.gr/uploads/manuals/%CE%9A%CE%A3%CE%97%CE%94%CE%95-%CE%95%CE%94.pdf>). The Commission services accessed the link provided by the authorities on 10 December 2024 to verify that the content of the manual. This check was completed successfully, confirming that the manual has been uploaded and can be accessed digitally.

Completion of the second phase of the simplification work streams as per the timeline provided by the 4-year National Programme of Process simplification

Secondly, in addition to the above, the authorities also demonstrated that all the other actions foreseen under the second phase of the four-year Programme are completed. All the below are provided under the second phase of the four-year Programme, structured around each of the three simplification work streams provided by the programme i.e. (i) national registry of procedures, (ii) digitalisation of procedures, and (iii) observatory for monitoring the administrative burden imposed by state processes as follows:

Actions under the second phase of the National Registry of Administrative Procedures – Mitos

- *Issuance of a new Ministerial Decision to capture in Mitos registry the changes resulting from the new legislative framework, especially regarding the process of registering and deleting procedures in collaboration with the authorities involved in the development of Mitos*

The authorities adopted the Ministerial Decision (evidence 5), amongst others, to legislate the mechanisms needed to ensure that the content of the national registry of administrative procedures (Mitos) (<https://mitos.gov.gr/>) is maintained up to date by the system administrators, following any changes in legislation that affect administrative procedures. The registry, which was operationalized in the context of milestone 96 (the first under the reform) covers all procedures related to services offered to citizens and businesses in Greece, as well as procedures internal to the public service. In line with article 15, the Decision entered into force upon its publication in the Official Journal (13 November 2024), with the exception of articles 6, 7 and 8 which entered into force on 1 January 2025.

More specifically, this Decision provides for the mechanism through which the information contained in the registry is updated, relying on the interoperability established with the National Printing Office's digital portal. This covers updates for cases of legislative or regulatory acts published in the Official Journal that involve the updating, deletion, or introduction of new administrative procedures, as well as mechanisms for automatically notifying the registry's administrator users of the actions required on their behalf. The deadlines and stages of these actions are specified in each case (new procedure registration, update, deletion in the Registry), including the corresponding disciplinary responsibilities. Further, the Decision outlines the organisation and governance system of the registry, with a detailed specification of user levels (roles) and functions. Lastly, the Decision sets the legal framework for the interoperability of the registry with other third-party information systems, including the single national gateway for the public administration (gov.gr), the National Codification Portal, the National Printing Office's web portal, and the new information system of the Citizens' Service Centers (KEP). This facilitates a faster and simpler way to ensure that the content of the registry is kept up to date without the need for duplicate entries or effort.

- *Implementation of a mechanism to monitor the timely update of Mitos in cases of changes to the legal framework that also involve the amendment or introduction of new administrative procedures*

The authorities developed a functionality in the system to oversee the smooth and timely processing of modifications/updates to a registered administrative procedure deriving from changes in the regulatory framework. This functionality is accessible to user administrators of the registry. The status of, and the actions pending concerning each initiated change are recorded, which enables the responsible Ministry, Ministry of Interior, to monitor the status of the modifications in progress, in addition to the status of the drafting of new administrative procedures. To this end, the authorities provided a screenshot of the system environment, with the actual state of play on the status of procedures pending for validation, and of published procedures available to the overseeing Ministry at a certain point in time. The authorities also provided a screenshot of the email sent to the administrators of the registry notifying them and providing instructions about the aforementioned functionality. The Commission services conducted an on-the-spot check of the internal environment of the Mitos registry, including its dedicated functionality for the timely update of Mitos in cases of changes to the legal framework that also involve the amendment or introduction of new administrative procedures on 5 March 2025, in order to verify that the functionality is operational. This check was completed successfully, confirming that the functionality is operational and in use.

- *Development of a training program for public administration personnel through the National Centre for Public Administration and Local Government (EKDDA), including a dedicated course covering all sections and subsections for the Mitos Registry*

Through the Training Institute of the National Centre for Public Administration and Local Government (INEP/EKDDA), the authorities developed a 35-hour online training course titled "National Administrative Procedures Policy, Organization, and Operation of the National Registry of Administrative Procedures "Mitos". This course is open to employees of any user role, i.e. employees responsible for the registration, updating, and deletion of procedures within Mitos, to equip them with the skills to effectively manage and operate all facets of the Mitos system. To this end, the authorities provided a screenshot of the webpage of the National Centre for Public Administration and Local Government (EKDDA) which specifies the course details and invites employees to register their participation for a given session. According to the authorities, since its launch, a total of 15 remote training courses have been conducted, with 200 employees trained so far.

- *Improvement and development of new functionalities for the Mitos platform, such as:*
 - Implementation of a system for feedback identification and specialized citizen information

The authorities provided screenshots of the Mitos environment, pointing to new functionalities developed, which were also accessed by the Commission on the MITOS platform on 10 December 2024. These include a service for citizens to provide feedback, and a service that enables citizens, upon registering on the digital portal, to store under 'favourites' a list of procedures which are of interest to them, such that they can receive automatic notifications and updates on any modifications as and when they occur.

- *Development of interoperability with gov.gr and EUGO*

The digital services offered through the national gateway 'gov.gr' are connected to the corresponding procedures in Mitos registry. Likewise, the pages describing the administrative procedures in Mitos include a link to the digital service point through gov.gr. To this end, the

authorities provided relevant screenshots of the Mitos environment. The Commission services also accessed the said pages on 10 December 2024.

Concerning the digital platform eugo.gov.gr, which is the Point of Single Contact (PSC) in Greece for European citizens and businesses that wish to provide their services in Greece, the information provided is retrieved from the Mitos registry via an established interoperability system. Likewise, in the relevant procedures within Mitos, there is a link to the corresponding page on the EUGO portal. In this way, the same information on the procedure to be followed, the applications to be made to the competent bodies, the possible costs of these procedures (in the form of administrative fees or other fees), as well as the relevant legislation are provided both through Mitos and the EUGO portal. The authorities provided screenshots from the environment of both platforms with an example of a procedure to illustrate this interoperability feature, which are accessible to the public. The Commission services also accessed the said pages on 10 December 2024.

- *Development of new registries such as the Document Registry and the Service Points Registry, with the creation of more templated documents and linking the Service Points Registry with the Citizens' Service Centres*

The authorities created additional sub-registries that organize information related to administrative procedures, thereby enhancing the structure and functionality of the Mitos registry. These features are accessible only to employees handling the registry. The authorities provided screenshots of the Mitos environment available to such users, pointing to the functionalities offered by each sub-registry. Specifically:

The Supporting Documents Registry includes all documents and digital files used as supporting documents in public administration. It contains fields such as the title of the document, a URL to the corresponding Mitos procedure (if available), the method of acquisition (digital, manual, or hybrid), and its hierarchical structure within the system. It also identifies if the document is generated from or leads to another document, any alternative documents that can replace it, and the average time required for a citizen to obtain it.

The Service Points Registry covers all service support points and includes details such as the service point location, type of service point (physical service office or digital portal), category of service point (for instance, Citizens' Service Centres and police stations), supervising institution, affiliated institution if applicable, and the contact information of the service point, including full address, phone numbers, email addresses, and relevant URLs.

The Commission services conducted an on-the-spot check of the internal environment of the Mitos registry, including its dedicated sub-registries embedded in the Mitos technical set-up i.e. the Document Registry and the Service Points Registry on 5 March 2025, in order to verify that the functionalities are operational. This check was completed successfully, confirming that the functionalities are operational and in use.

Actions under the second phase of the programme for the simplification and digitization of procedures

- *Signing of implementing contracts in the context of the Programmatic Agreements / Memoranda of Understanding of the National Simplification Program, through a framework agreement, across eight policy areas: maritime and island policy; internal administrative procedures of the public administration; public procurement; tourism; supplementary insurance (TEKA); social security and policy for people with disabilities; agricultural development; and entrepreneurship*

The authorities provided copies of the implementing contracts signed between the overseeing Ministry responsible for the implementation of the Programme, and the responsible government services for each of the eight policy areas (evidence 3).

- *Simplification and digitization of the process for issuing a new driver's license*

The authorities adopted a Joint Ministerial Decision for the electronic processing of procedures related to the granting of driving licenses (evidence 6). In line with article 3 of the Decision, its content entered into force ten days after its publication in the Official Journal, which took place on 22 November 2024. The new simplified procedure is accessible digitally on the national government portal (<https://drivers-vehicles.services.gov.gr>).

- *Simplification and digitization of the vehicle registration and issuance of a new vehicle circulation license*

The new simplified procedure is accessible digitally on the national government portal (<https://www.gov.gr/ipiresies/periousia-kai-phorologia/okhemata/taxinomese-okhematos>). Further, the authorities provided the manual prepared for users to present the new application for the vehicle registration and issuance of a new vehicle circulation license (evidence 7).

The Commission services accessed the links provided by the authorities on 10 December 2024 to verify that the abovementioned services for issuing a driver's license and for registering a vehicle and issuing a new vehicle circulation license are available digitally through the relevant portal. This check was completed successfully, confirming that the simplified services can be accessed digitally.

- *Conducting studies to simplify/digitalise processes in 14 policy areas*

The Council Implementing Decision required the completion of the second phase of the simplification work streams as per the timeline provided by the 4-year national programme of process simplification. The second phase of this programme included the requirement to conduct studies to simplify/digitalise processes in 14 policy areas based on the implementing contracts signed with the contractors (see requirement above), in line with the content of the national Programme, and in order to deliver the requirements of the milestone. Initially, the second phase of the Programme prescribed that one of these 14 studies would cover the process for issuing and deactivating citizens' Social Security Number (AMKA). However, due to more pressing national priorities, the implementing contract foreseen under the second phase was amended such that it prescribed the delivery of another study with a different content (still in the same policy area of social security). Specifically, the content of the new study prescribed is to reform the administrative and quasi-judicial appeals system through the Local Administrative Committees of the National Security Fund (e-EFKA). The authorities provided copies of the completed studies delivered by contractors for each of the 14 policy areas (evidence 2), including the new study to reform the administrative and quasi-judicial appeals system through the Local Administrative Committees of the National Security Fund (e-EFKA), along with the amendment to the memorandum of cooperation with the General Secretariat for Social Insurance (I.e. the responsible authority), and the corresponding contract modification (also under evidence 2). Therefore, Greece provided 14 studies to cover each of the 14 policy areas, which are in line with the second phase of the Programme and with the requirements of the milestone.

- *Actions for the Improvement of Codification and Good Legislation*

- *Productive operation of the National Codification Gateway and the collaborative tool for legislative and regulatory procedures*

The authorities established the National Codification Gateway, which is fully operational. The authorities explained that currently, 171 accredited users from various ministries, including legal

drafters and executive officers have access to and use this collaborative tool. The authorities provided screenshots from the relevant digital environment used for the legal drafting process.

- *Development of an Electronic Application for monitoring the flow of Presidential Decrees*
Accredited users from the various ministries and the Council of the State have access to the platform for monitoring the flow of Presidential Decrees. The authorities provided screenshots of the digital environment and usage statistics generated by this platform.

The Commission services conducted an on-the-spot check of the internal environment of the National Codification Gateway, including its dedicated application for monitoring the flow of Presidential Decrees on 7 March 2025, in order to verify that the abovementioned Gateway and its functionalities are operational. This check was completed successfully, confirming that the Gateway and its functionalities are operational and in use.

Actions under the second phase for the observatory for monitoring the impact of regulation

- *Productive operation of the observatory's platform toolkit for conducting administrative burden measurements*

The authorities established the observatory and developed the necessary digital tools to measure the administrative burden effected by public sector processes, using the application of the standard cost model for evaluating administrative procedures. Several measurements have been conducted on this basis, which are publicly accessible on the diadikasies.gov.gr platform.

- *Training of users on the observatory's platform*

In March 2023, a training course was conducted for users on the digital tool for measuring administrative burdens using the standard cost model. The authorities provided the material developed and used during this course (evidence 4).

- *Measurements conducted for the following procedures*

The authorities provided links to the diadikasies.gov.gr platform, which provide the results of the measurement of the administrative burden related to each of the following procedures:

- *Measurement of the administrative burden arising from the business start-up process of leasing passenger vehicles.* <https://diadikasies.gov.gr/metriseis/99b00df3-2def-4ba6-8d36-dfdd4242a168>
- *Measurement of the administrative burden arising from the business start-up process of leasing water recreational equipment.* <https://diadikasies.gov.gr/metriseis/4818e80d-a294-4ead-8873-719f16a0de7c>
- *Measurement of the administrative burden arising from the operation of vehicle repair centres.* <https://diadikasies.gov.gr/metriseis/734b55f5-2beb-4ee0-b57f-ff9e6851f4a7>
- *Measurement of the administrative burden arising from the operation of lifeguard training schools.* <https://diadikasies.gov.gr/metriseis/9f458b40-7efc-42e2-be03-1b8fea8c0760>
- *Measurement of the administrative burden arising from the vehicle transfer process and issuance of a new driving license.* <https://diadikasies.gov.gr/metriseis/62b278c4-558a-4935-9709-dfcad67d6d5a>
- *Measurement of the administrative burden arising from the establishment process of a shipping business for recreational vessels (NEPA).* <https://diadikasies.gov.gr/metriseis/b1821afd-8767-46dd-a339-bb1684dfc630>

- *Measurement of the administrative burden concerning the operation of a shop/business of sanitary interest (KYE shops) within tourist ports, infrastructures, and hotel accommodations (articles 20 to 23 of Law 4796/2021).* <https://diadikasies.gov.gr/metriseis/bde54391-31d6-4190-9ab3-124f24108490>
- *Measurement of the administrative burden arising from the participation in an open tender procedure under Law 4412/2016.* <https://diadikasies.gov.gr/metriseis/493bf0d1-8fa8-4431-bac4-fb28d0e3a9f9>

The Commission services accessed the link provided by the authorities on 10 December 2024 to verify that the abovementioned measurements have been uploaded. This check was completed successfully, confirming that the measurements have been uploaded in the dedicated platform.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 147 Universities of Excellence and Clusters of Research Excellence Approval decisions

Related Measure: 3,2.16289 Strategy for Excellence in Universities & Innovation

Qualitative Indicator: Issuance of approval decisions by the Ministry of Education, Religious Affairs and Sports

Time: Q4 2023

1. Context:

The reform aims to enhance the research performance and extroversion of Greek universities. It foresees: a) a funding scheme of 70 research projects (Clusters of Research Excellence) for academics with private sector companies in Greece; b) a funding scheme (Visiting Professors / Visiting Researchers) incentivising 60 academic staff in foreign universities or research institutes to join Greek universities for a period of maximum two academic semesters and teach or participate to collaborative research projects; c) upgrading the research and educational infrastructures of selected Greek universities and university units of applied sciences and technology; d) financing 70 industrial PhD programmes for two years in collaboration with private sector companies; e) providing funding to individual researchers or groups of researchers based on criteria of excellence; and f) the digital Transformation of the National Hellenic Libraries Network.

Milestone 147 requires: i) the issuance of approval decisions by the Ministry of Education, Religious Affairs and Sports for the selected universities to upgrade and improve their research and educational infrastructures (for example equipment or research laboratories), expand in new research areas and improve the training offered; ii) the issuance of an approval decision by the Ministry of Education, Religious Affairs and Sports for 70 collaborative research projects between universities and the private sector under the Clusters of Research Excellence initiative.

Milestone 147 is the first step of the implementation of the reform. It will be followed by milestone 150 related to the completion of all projects of the measure.

The reform has a final expected date for implementation of 31 December 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled	
2	Approval Decision 7173/29.11.2024 - Collaborative research projects between universities and the private sector	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports including the collaborative research projects between universities and private sector companies under the Clusters of Research Excellence initiative.
3	Approval Decision 3999/25.07.2024 - Harokopio University	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the Harokopio University of

	of Athens	Athens.
4	Approval Decision 4000/25.07.2024 - University of West Macedonia	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the University of West Macedonia.
5	Approval Decision 4001/25.07.2024 - University of Peloponnese	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the University of Peloponnese.
6	Approval Decision 4002/25.07.2024 - University of Piraeus	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the University of Piraeus.
7	Approval Decision 4003/25.07.2024 - University of Aegean	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the University of Aegean.
8	Approval Decision 4004/25.07.2024 - University of Thessaly	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the University of Thessaly.
9	Approval Decision 4005/25.07.2024 - University of West Attica	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the University of West Attica.
10	Approval Decision 4006/25.07.2024 - Panteion University of Social and Political Sciences	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the Panteion University of Social and Political Sciences.
11	Approval Decision 4007/25.07.2024 - Athens University of Economics and Business	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the Athens University of Economics and Business.
12	Approval Decision 4008/25.07.2024 - National Technical University of Athens	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the National Technical University of Athens.
13	Approval Decision 4009/25.07.2024 - Hellenic Mediterranean University	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the Hellenic Mediterranean University.
14	Approval Decision 4010/25.07.2024 - National and Kapodistrian University of Athens	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the National and Kapodistrian University of Athens.

15	Approval Decision 4011/25.07.2024 - Agricultural University of Athens	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the Agricultural University of Athens.
16	Approval Decision 4012/25.07.2024 - Higher School of Fine Arts	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the Higher School of Fine Arts.
17	Approval Decision 4013/25.07.2024 - Aristotle University of Thessaloniki	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the Aristotle University of Thessaloniki.
18	Approval Decision 4286/05.08.2024 - Democritus University of Thrace	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the Democritus University of Thrace.
19	Approval Decision 4290/05.08.2024 - Technical University of Crete	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the Technical University of Crete.
20	Approval Decision 4289/05.08.2024 - Ionian University	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the Ionian University.
21	Approval Decision 4287/05.08.2024 - University of Crete	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the University of Crete.
22	Approval Decision 4288/05.08.2024 - University of Macedonia	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the University of Macedonia.
23	Approval Decision 4401/12.08.2024 - University of Ioannina	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the University of Ioannina.
24	Approval Decision 4400/12.08.2024 - International Hellenic University	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the International Hellenic University.
25	Approval Decision 4402/12.08.2024 - University of Patras	Copy of Approval Decision of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of research and educational infrastructures of the University of Patras.
26	Calls 1610/05.04.2024 and 2849/06.06.2024 (amending) - Upgrade of research and educational infrastructures of universities	• Copy of call of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of universities' research and educational infrastructures. • Copy of amending call of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of universities' research and educational infrastructures.

27	Calls 693/15.02.2024 and 1600/05.04.2024 (amending) - Collaborative research projects between universities and the private sector	• Copy of call of the Minister of Education, Religious Affairs and Sports for the collaborative research projects between universities and private sector companies under the Clusters of Research Excellence initiative. • Copy of amending call of the Minister of Education, Religious Affairs and Sports for the collaborative research projects between universities and private sector companies under the Clusters of Research Excellence initiative.
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3. Analysis:

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

Issuance of approval decisions by the Ministry of Education, Religious Affairs and Sports for the selected universities to upgrade and improve their research and educational infrastructures (for example equipment or research laboratories), expand in new research areas and improve the training offered.

The Greek authorities submitted the following approval decisions for the universities that were selected following the relevant calls (evidence 26, call 1610/05.04.2024 as amended by call 2849/06.06.2024), to upgrade and improve their research and educational infrastructures. All these approval decisions (evidence 3 to 25) were issued by the Ministry of Education, Religious Affairs and Sports.

1. Approval Decision 3999/25.07.2024 for the Harokopio University of Athens.
2. Approval Decision 4000/25.07.2024 for the University of West Macedonia.
3. Approval Decision 4001/25.07.2024 for the University of Peloponnese.
4. Approval Decision 4002/25.07.2024 for the University of Piraeus.
5. Approval Decision 4003/25.07.2024 for the University of Aegean.
6. Approval Decision 4004/25.07.2024 for the University of Thessaly.
7. Approval Decision 4005/25.07.2024 for the University of West Attica.
8. Approval Decision 4006/25.07.2024 for the Panteion University of Social and Political Sciences.
9. Approval Decision 4007/25.07.2024 for the Athens University of Economics and Business.
10. Approval Decision 4008/25.07.2024 for the National Technical University of Athens.
11. Approval Decision 4009/25.07.2024 for the Hellenic Mediterranean University.
12. Approval Decision 4010/25.07.2024 for the National and Kapodistrian University of Athens.
13. Approval Decision 4011/25.07.2024 for the Agricultural University of Athens.
14. Approval Decision 4012/25.07.2024 for the Higher School of Fine Arts.
15. Approval Decision 4013/25.07.2024 for the Aristotle University of Thessaloniki.
16. Approval Decision 4286/05.08.2024 for the Democritus University of Thrace.
17. Approval Decision 4290/05.08.2024 for the Technical University of Crete.
18. Approval Decision 4289/05.08.2024 for the Ionian University.
19. Approval Decision 4287/05.08.2024 for the University of Crete.
20. Approval Decision 4288/05.08.2024 for the University of Macedonia.
21. Approval Decision 4401/12.08.2024 for the University of Ioannina.
22. Approval Decision 4400/12.08.2024 for the International Hellenic University.
23. Approval Decision 4402/12.08.2024 for the University of Patras.

In the main bodies of the aforementioned decisions and the relevant calls, it is indicated that such upgrade and improvement of the infrastructures can take the form of purchase or enhancements in existing equipment and research laboratories. In addition, the call of the Minister of Education, Religious Affairs and Sports for the upgrade and improvement of universities' research and educational infrastructures indicates that: (i) such interventions will concern the acquisition of research and laboratory equipment / machinery, as well as expenses related to the development of innovation and entrepreneurship centres; (ii) in the context of the development of those centres, capacity building activities are foreseen, which concern the expansion, promotion and dissemination of research activities, as well as workshops for the development of solutions from interdisciplinary research areas; (iii) among the eligible expenses, the acquisition and upgrade of educational equipment is also included, which can contribute to strengthening educational training activities. Therefore, the upgrade and improvement of universities' infrastructures is expected to allow the universities to expand in new research areas by providing cutting-edge facilities, attracting top talent, enabling interdisciplinary collaboration, and supporting large-scale projects. Moreover, upgraded universities infrastructure is expected to enhance training by offering to students modern facilities and advanced technologies, in state-of-the-art laboratories and equipment.

Issuance of approval decision by the Ministry of Education, Religious Affairs and Sports for 70 collaborative research projects between universities and the private sector under the Clusters of Research Excellence initiative.

The Greek authorities submitted one approval decision issued by the Ministry of Education, Religious Affairs and Sports (evidence 2, 7173/29.11.2024) that includes 97 collaborative research projects between universities and private sector companies under the Clusters of Research Excellence initiative, which were selected to be financed under this scheme. That number of projects exceeds the requirement of the milestone (70 projects). The projects were selected in accordance with the relevant calls (evidence 27, call 693/15.02.2024 as amended by call 1600/05.04.2024).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 162 Mental health – 106 units open – step 2 of 2

Related Measure: 3,3.16820 Reform in the fields of mental health and addictions

Quantitative Indicator: Number of Mental Health Units established or renovated

Baseline: 50

Target: 106

Time: Q4 2023

1. Context:

This reform aims to ensure access to quality mental health services for specific populations suffering from mental illness and addiction, in order to prevent their marginalisation or institutionalisation. It consists of expanding mental health services through mental health units for patients with dementia and Alzheimer's disease, as well as for patients with autism and for patients in the age group of children, adolescents and young adults, as well as mental health services for individuals with addictions. This shall be accompanied by the development of web applications and the digitalisation of mental health services. The implementation of the reform shall be completed by 31 December 2023.

Target 162 requires the establishment and the beginning of operations of 25 new Mental Health Units and renovation of 31 existing mental health units supported by the National Strategic Plan for the support of mental health, as well as the development of web applications and the digitalisation of mental health services (consisting of a digital map of mental health units and a digital platform for supervision of non-profit entities providing mental health services).

Target 162 is the second and last target of the reform, and it follows the completion of target 160, related to the establishment and full operation of 50 Mental Health Units (implemented through a renovation of existing units) supported by the National Strategic Plan for the support of mental health (out of a total of 106 mental health units).

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.	
2	Copy of the National Strategic Plan for the Support of Mental Health 2021-2030	The National Strategic Plan provides an overview of the key actions in the area of mental health
3	Annex Table to the Report by the Ministry of Health	The Annex Table documents detailed information on the 25 new MHUs and 31 existing MHUs, including number of staff and beneficiaries
New mental health units		
4	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π. 7602 – 16/2/2024 “Non-Profit Civil	The decision is issued by the Head of the Directorate-General for

	Company Granting of a licence to set up a Mobile Children and Adolescent Unit at the Non-Profit Civil Company 'Agaklia' on the 2 nd Health Region in Piraeus and the Aegean, in the North Aegean Region."	Health Services and confirms the establishment of MHU #05
5	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.71137 – 10/3/2023 "Granting of a licence to set up a home (A1) for 15 adults with severe mental disorders and serious psychosocial problems or people with intellectual hysteresis and secondary mental disorders; in the Non-Profit Civil Company 'ANODOS', in the Regional Unit of North Athens."	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #06
6	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.65405 – 21/12/2023 "Granting of a licence to establish a Mobile Children and Adolescent Unit in Non-Profit Civil Company "International Centre for Sustainable Development" at the 6th Health Region of Ionian Islands and Epirus."	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #08
7	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.71556 – 10/3/2023 "Granting of a licence to establish a Children's and Adolescent Day Centre in the Greek Non-Profit Civil Company of medical psychology in the Administrative Region of Attica, the 2 nd mental health sector for children and adolescents in the municipalities of Nea Philadelphia, Chalkidona, Nea Ionia, Metamorfosis"	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #09
8	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.71259 – 15/12/2022 "Granting of a licence to establish an Early Intervention Unit in psychosis at the Non-Profit Civil Company 'Epirus Mental Health Promotion', in the Administrative Region of Epirus, in the Mental Health Sector of Corfu Ioannina Thesprotia, Regional Unit of Ioannina."	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #13
9	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.65445 – 27/12/2023 "Granting of a licence to establish a Mobile Children and Adolescent Unit in Non-Profit Civil Company 'IASIS' in the 6th Health Region, Region of Ionian Islands and Epirus"	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #25
10	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.71633 – 20/12/2022 "Granting of a licence to establish an Early Intervention Unit in psychosis, at the Non-Profit Civil Company XENIOS ZEFS, in the administrative region of the South Aegean —Dodecanese Mental Health Sector – Regional Unit of Rhodes."	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #30
11	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.72836/22 – 13/2/2023 "Granting of a licence to set up a home (A1) for 15 adults with serious mental disorders and serious psychosocial problems or persons with mental disability and secondary mental disorders, in Non-Profit Civil Company "XENIOS ZEFS" in the Mental Health Sector of Chania- Rethymno, Regional Unit of Rethymno."	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #33

12	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.73311 – 20/12/2022 “Granting of a licence to set up a home (A1) for 15 adults with serious mental disorders and serious psychosocial problems or persons with mental disability and secondary mental disorders, in the Non-Profit Civil Company “XENIOS ZEFS”, in the Regional Unit Piraeus.”	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #34
13	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.73988 – 22/12/2022 “Granting of a licence to set up a home (A1) for 15 adults with serious mental disorders and serious psychosocial problems or persons with mental disability and secondary mental disorders, in the Non-Profit Civil Company “XENIOS ZEFS”, in the Regional Unit of South Athens ”	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #35
14	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.8734 – 13/2/2023 “Granting of a licence to set up a home (A3) for fifteen (15) persons with organic psychotherapy, Alzheimer’s disease and related disorders in the Non-Profit Civil Company “XENIOS ZEFS” in the Administrative Region of Western Peloponnese, in the Mental Health Sector of Ilia Kefalonia Zakynthos, in Regional Unit of Ilia.”	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #36
15	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.8722 – 13/2/2023 “Granting of a licence to set up a home (A3) for fifteen (15) persons with organic psychotherapy, Alzheimer’s disease and related disorders in the Non-Profit Civil Company “XENIOS ZEFS” in the administrative region of Thessaly, in the Larissa Mental Health Sector, in the Regional Unit of Larissa.”	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #37
16	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.73306 – 20/12/2022 “Granting of a licence to set up a home (A6) for 15 persons with severe mental disorders and/or severe mental disabilities and accompanied organically problems in Non-Profit Civil Company “XENIOS ZEFS”, in Regional Unit of the North Athens.”	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #38
17	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.15116 – 10/3/2023 “Granting of a licence to establish an Adult Day Centre at the Non-Profit Civil Company ‘SIMVALIN’ in the Regional Unit of South Athens, in the 9 th Mental Health Sector of Attica in the municipalities of Moschato, Tavros, Kallithea, P. Faliro.”	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #39
18	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.71272 – 15/12/2022 “Granting of a licence to establish an Early Intervention Unit in psychosis, at the Research University Institute for Mental Health, Neurosciences and medical expertise ‘Kostas Stefanis’, in Administrative Region of Attica, Regional Unit of Central Athens.”	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #45
19	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.247 – 31/1/2024 “Granting of a licence to establish a Mobile Children and Adolescent Unit in the body named ‘Society of Social Psychiatry P. Sakellaropoulos’ on the 2 nd Health Region (Regional Unit of Piraeus and Argosaronic Islands).”	The decision is issued by the Head of the Directorate-General for Health Services and confirms the

		establishment of MHU #47
20	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.71622 – 15/12/2022 “Granting of a licence to establish a Nutrition Day Centre Disorders of children and adolescents in the Company of Regional Development and Mental Health in the Administrative Region of Attica, in the 2 nd Mental health sector in the municipalities of Penteli, Vrilisia, Kifissia”	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #55
21	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.3225 – 17/1/2024 “Granting of a licence to establish a Mobile Children and Adolescent Unit in the body named ‘Regional Development and Mental Health Company’ on the 1 st Health Region (Attica Region).”	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #57
22	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.68587 – 27/12/2023 “Granting of a licence to establish a Mobile Children and Adolescent Unit in body named ‘Corporation of social health and Rehabilitation of Patients’ in the 3 rd Health Region, in the Region of Western Macedonia.”	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #60
23	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.71456/22 – 22/2/2023 “Granting of a licence for the establishment of a guest house for offending adolescents for 10-12 beneficiaries with mental disorders and psychosocial problems in “MITOS – Mental Health and Social Interventions Company”, in the 2 nd Health Region of the Administrative Region of Attica — Regional Unit of Piraeus.”	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #62
24	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.64088 – 15/12/2023 “Granting of a licence to establish a Day Centre to the organisation named ‘Pan-Hellenic Association for Psychosocial Rehabilitation and Occupational Reintegration in the 1 st Health Region (Attica Region)”	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #64
25	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.65849 – 21/12/2023 “ Granting of a licence to establish a Day Centre for children, adolescents and young people adults with autism spectrum disorders, in the body named“ IKELOS” in Region of Western Greece – Regional Unit of Achaia.”	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #71
26	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.44934 – 29/08/2023 “Granting of a licence to establish a home (A1) for 15 adults with severe mental disorders and serious psychosocial problems or people with intellectual hysteresis and secondary mental disorders at the Non-Profit Association for Prevention and Promotion of Health Services “IKELOS”, in the Regional Unit of Western Athens”	The decision is issued by the Head of the Directorate-General for Health Services and confirms the establishment of MHU #73
27	Copy of the decision of the Head of the Directorate-General for Health Services Γ3β/Γ.Π.65852/23 – 4/1/2024 “Granting of a licence to establish a Day Centre for children, adolescents and	The decision is issued by the Head of the Directorate-General for

	young people adults with autism disorders, in the body named "IKELOS" in Region of Western Greece – Regional Unit of Ilia."	Health Services and confirms the establishment of MHU #74
28	Copy of the Joint Ministerial Decision JMD 13205 – 11/04/2023 "Establishment at the Child Health Institute of a Day Centre in Attica for the provision of mental health services to children"	The joint decision is issued by the Minister for the Interior, the Deputy Minister for Finance and the Deputy Minister for Health and confirms the establishment of MHU #61
Renovated mental health units		
29	Copy of the acceptance protocol of the renovation of Primary hospital accommodation for psychiatric ill adults 'XENIOS FYEYS' in Attica General Hospital "Sismanoglio – Amalia Fleming" (MHU #76)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
30	Copy of the acceptance protocol of the renovation of ADULT PSYCHIATRIC CLINIC in Attica General Hospital "Sismanoglio – Amalia Fleming" (MHU #77)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
31	Copy of the "Call for tenders for direct award no 20/2023 for the refurbishment of a contractor for the 'supply and installation of vinyl PVC docking and anaesthetic seats"	The call for tenders is issued by the Amalia Fleming hospital and confirms the renovation works for the Adult Psychiatric Clinic.
32	Copy of the acceptance protocol of the renovation of Psychiatric Department for Children in Attica General Hospital "Sismanoglio – Amalia Fleming" (MHU #78)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
33	Copy of the "Call for tenders for direct award no 19/2023 for the refurbishment of a contractor for the supply and installation of a split unit, scissors and local heater – verifier'	The call for tenders is issued by the Amalia Fleming hospital and confirms the renovation works for the Psychiatric Department for Children
34	Copy of the acceptance protocol of the renovation of Mental Health Centre Peristeri in Dafni' Attica psychiatric hospital (MHU #79)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
35	Copies of the acceptance protocols (1, 2 and 3) of the renovation of "Daphne" (nursing home) in KATERINI GENERAL HOSPITAL (MHU #80)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
36	Copies of the acceptance protocols (1 and 2) of the renovation of	The certificate is issued by

	"Polymnia" (guest house) in KATERINI GENERAL HOSPITAL (MHU #81)	a special three-member committee and confirms the completion of the renovations
37	Copy of the acceptance protocol of the renovation of Protected compartments in KATERINI GENERAL HOSPITAL (MHU #82)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
38	Copies of the acceptance protocols (1, 2, 3, 4, 5 and 6) of the renovation of 'Nefeli' psychiatric guest house in GENERAL HOSPITAL OF KOZANI 'MAMATSIO' (MHU #83)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
39	Copy of the acceptance protocol of the renovation of Psychiatric Department in the General Hospital of PELLA – Hospital Unit YIANNITSA (MHU #84)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
40	Copies of the acceptance protocols (1, 2 and 3) of the renovation of Psychiatric clinics the General Hospital "PAPAGEORGIOU" (MHU #85)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
41	Copy of the "Call for tenders: Invitation for expression of interest for the supply of medical technological equipment for the needs of the A' AUTH psychiatric clinic of the hospital in the context of the project "other actions in the field of mental health actions of psychosocial support and empowerment of the general population (MIS code of RRF: 5168759, PPC code: 2022TA09100007) of the action with ID 16820-«REFORM OF MENTAL HEALTH SERVICES PROGRAM» of the public investment program: RECOVERY AND RESILIENCE FACILITY, with budget of 10.837,60€ including VAT of 24%.	The call for tenders is issued by the General Hospital "PAPAGEORGIOU" and confirms the renovation works for the Psychiatric clinics
42	Copy of the acceptance protocol of the renovation of Psychiatric Department in the Psychiatric Hospital of Thessaloniki - General Hospital 'Papanikolaou' (MHU #86)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
43	Copy of the acceptance protocol of the renovation of Orestiada Mental Health Centre in DIDYMOTICHOS GENERAL HOSPITAL (MHU #87)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
44	Copies of the acceptance protocols (1, 2, 3, 4, and 5) of the renovation of Drama Mental Health Centre in DRAMA GENERAL HOSPITAL (MHU #88)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
45	Copies of the acceptance protocols (1 and 2) of the renovation of Mental Health Centre in KAVALA GENERAL HOSPITAL (MHU #89)	The certificate is issued by a special three-member

		committee and confirms the completion of the renovations
46	Copy of the acceptance protocol of the renovation of Psychiatric clinic in KAVALA GENERAL HOSPITAL (MHU #90)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
47	Copy of the acceptance protocols (1, 2 and 3) of the renovation of Mental Health Centre – Mental Health Department (outpatient clinics) in GENERAL HOSPITAL OF KOMOTINI (MHU #91)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
48	Copy of the Call for tenders 1: Invitation of expression of interest for the supply of office furniture for the needs of the general hospital of Komotini with award criteria of the most financially advantageous offer based on price. Copy of the Call for tenders 2: Invitation of expression of interest for the supply of electric heating appliances for the needs of the Mental Health Center of the general hospital of Komotini with award criteria of the most financially advantageous offer based on price. Copy of the Call for tenders 3: Invitation of expression of interest for the supply of various electronic computer equipment for the needs of the Mental Health Center of the general hospital of Komotini with award criteria of the most financially advantageous offer based on price.	The call for tenders is issued by the GENERAL HOSPITAL OF KOMOTINI and confirms the renovation works for the Mental Health Centre – Mental Health Department (outpatient clinics)
49	Copy of the acceptance protocol of the renovation of Serres Mental Health Centre in SERRES GENERAL HOSPITAL (MHU #92)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
50	Copy of the acceptance protocol of the renovation of DIAPOROS psychiatric guest house in CHALKIDIKI GENERAL HOSPITAL (MHU #93)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
51	Copy of the acceptance protocol of the renovation of VOLOS Mental Health Centre in VOLOS GENERAL HOSPITAL “AHILLOPOULIO” (MHU #94)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
52	Copy of the acceptance protocol of the renovation of ‘FILYRA’ long-stay guest house in VOLOS GENERAL HOSPITAL “AHILLOPOULIO” (MHU#95)	The certificate is issued by a special three-member committee and confirms the completion of the renovations

53	Copy of the acceptance protocol of the renovation of 'Ariadni' short-stay guest house in VOLOS GENERAL HOSPITAL "AHILLOPOULIO" (MHU #96)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
54	Copy of the acceptance protocol of the renovation of 'Psychargos' guest house in KARDITSA GENERAL HOSPITAL (MHU #97)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
55	Copies of the acceptance protocols (1, 2, 3, 4, 5 and 6) of the renovation of Mental Health Centre in KARPENISI GENERAL HOSPITAL (MHU #98)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
56	Copies of the acceptance protocols (1, 2, 3, 4, 5 and 6) of the renovation of 'Lampsakou' guest house in CHALKIDA GENERAL HOSPITAL (MHU #99)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
57	Copies of the acceptance protocols (1 and 2) of the renovation of mental health centre in CHALKIDA GENERAL HOSPITAL (MHU #100)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
58	Copy of the acceptance protocol of the renovation of mental health centre in Ioannina General Hospital (MHU #101)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
59	Copy of the acceptance protocol of the renovation of the psychiatric clinic in Ilia – Hospital Unit of Pyrgos (MHU #102)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
60	Copy of the acceptance protocol of the renovation of 'Psychargos' guest house Kivotos in Messinia General Hospital – Hospital Unit of Kalamata (MHU #103)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
61	Copies of the acceptance protocols (1 and 2) of the renovation of 'Yakynthos' guesthouse in General hospital of Lakonia – Hospital Unit of Sparta (MHU #104)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
62	Copies of the acceptance protocols (1 and 2) of the renovation of the Psychosocial Rehabilitation Unit – Coastal guest house in Corinthos general hospital (MHU #105)	The certificate is issued by a special three-member committee and confirms the completion of the renovations

63	Copy of the acceptance protocols (1, 2 and 3) of the renovation of guest houses in General Hospital of ARGOLIDA – Hospital Unit of NAFPLIO (MHU #106)	The certificate is issued by a special three-member committee and confirms the completion of the renovations
64	Copy of the contracts (1, 2, and 3) of the renovation of guest houses in General Hospital of ARGOLIDA – Hospital Unit of NAFPLIO (MHU #106)	The contracts confirm the renovation works in the guest houses (“xenona”).
Development of web applications and the digitalisation of mental health		
65	Copy of the “Call for expression of interest for the transfer and installation of a mental health map system in online cloud technology (H-Cloud)”	The decision is issued by the Deputy Minister for Health and confirms the activities of the project
66	Copy of the Final Report from IKNOWHEALTH on the completion of the project “For the Transfer and Installation of A Mental Health Map System in online cloud technology (H-Cloud)”	The final report is issued by the contractor and outlines the outcomes of the project
67	Copy of the acceptance protocol “Subject: Transmission of Commission Minutes For the Project ‘Transport and Installation of a Mental Health Map System In online cloud technology (H-Cloud)’”	The certificate is issued by a Special Three-Member Committee and confirms the completion of the project
68	Screenshot of the Mental Health Map hosted n (https://mhealthmaps.moh.gov.gr/map/showMap)	The screenshot of the online map shows the Mental Health Units across the country
69	Copy of the ‘Cancellation and re-invitation to set up and operate a digital platform for financial management/reporting on budget execution/ assessment of units/structures operating on behalf of the Ministry of Health (AMKE of R.11, N2716/1999)’	The decision is issued by the Deputy Minister for Health and confirms the activities of the project
70	Copy of the Final Report of the Digital Platform for Financial Management and Reporting of Budget Execution/Accountability of Units/Structures	The final report is issued by the contractor and outlines the outcomes of the project
71	Copy of the acceptance protocol “SUBJECT: Transmission of Commission Minutes” for the project ‘For the creation and operation of a digital platform for Financial Management and Reporting of Budget Execution/Accountability of Units/Structures Operating within the Ministry of Health (Non-Profit Civil Company under clause 11 of Law 2716/1999)	The certificate is issued by a Special Three-Member Committee and confirms the completion of the project
Mental health services for individuals with addictions		
72	Copy of the programmatic agreement between the Ministry of Health and OKANA “Transmission plan for the amendment of the Programming Agreement of 28.4.2023 between the Ministry of Health and OKANA for the action ‘targeted interventions to reduce damage caused by the use of psychoactive substances in the Regional Unit of Thessaloniki’ under the project ‘Actions to prevent and combat dependencies of all kinds in the general population’ with MIS code 5165735 under the Recovery and	The amended agreement issued in February 2024 confirms the activities of the project

	Resilience Fund.”	
73	Annex table on staff recruited for the OKANA programme.	The annex table documents information on the number of staff, their contracts duration and official number
74	Copy of the “Call for expression of interest for the recruitment of staff under a fixed-term private-law employment contract (IDOX) in the context of the implementation of contract 1 ‘OKANA actions against preventing and combating all kinds of dependencies in the general population’ of the project ‘Actions to prevent and combat dependencies of all kinds in the general population’, with MIS code TA 5 165 735 in the Recovery and Resilience Fund”	The Call for Expression of Interest is issued by OKANA and confirms the action to recruit an additional staff member
75	Copy of the decision of the Deputy Minister of Health ‘Granting of a license to operate a mobile area of supervised use to the Organisation Against Narcotic Drugs (OKANA)’	The decision is issued by the Ministry of Health and confirms the establishment of the mobile MHU
76	Annex table from OKANA on street work outreach and beneficiaries	The annex table documents the services provided during the operation of the MHU in September 2024
77	Annex table from OKANA on the mobile area of supervised use visits and beneficiaries	The annex table documents the services provided during the operation of the MHU in November 2024

3. Analysis:

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

Establishment and the beginning of operations of 25 new Mental Health Units. Furthermore, in line with the description of the measure, the reform consists of expanding mental health services through mental health units for patients with dementia and Alzheimer's disease, as well as for patients with autism and for patients in the age group of children, adolescents and young adults.

The Greek Ministry of Health issued 24 new licenses for the establishment of an equal number of new mental health units, more specifically these include six (6) day centres, three (3) units for timely intervention, six (6) mobile units and nine (9) boarding facilities (evidence 4 to 27). The Greek Ministry of Health also issued a Joint Ministerial Decision 13205 - 11/04/2024 (evidence 28) to grant the Institute of Child Health the right to operate (and therefore establish) a Day Centre for abused children and adolescents, offering services such as prevention, diagnosis, treatment, care, and addressing their mental health needs and issues.

As indicated in the licenses of establishment or joint ministerial decision, these mental health units are tailored for different types of patients, including patients with dementia and Alzheimer's disease,

patients with autism and for patients in the age group of children, adolescents and young adults (evidence 4 to 28).

To verify the beginning of operations of these mental health units, Greece provided information on staff and beneficiaries of the new mental health units (evidence 3). All newly established mental health units recruited staff and served beneficiaries therefore confirming the beginning of their operations.

The renovation of 31 existing mental health units.

Following renovations of mental health units, Special Three-Member Committees within the medical facilities issued a total of 60 acceptance protocols for 31 mental health units confirming completion of the renovations in line with the timeline and works outlined in the contracts. In cases where the acceptance protocols did not clearly state the mental health unit in question, the related contracts or Calls for Expression were verified to confirm the mental health unit and the kind of renovation (evidence 29 to 64).

Supported by the National Strategic Plan for the support of mental health.

Greece has prepared its National Strategic Plan for the support of mental health (evidence 2) which aims at the de-institutionalisation and modernisation of the mental health services delivery system by creating modern, community-oriented and integrated services. It is structured in ten axes that reflect the spirit of the integration of mental healthcare reform, with special care for all population groups, de-stigmatisation, empowerment of the mentally ill and timely response to crisis situations. The actions described in the National Strategic Plan support elements of target 162, most notably the actions included at least the following axes:

- Axis 1: Completion of the abolishment of institutional care (elimination of Chronic Patient Departments) in the remaining Psychiatric Hospitals of the National Health System (ESY), along with the development of services for individuals with Alzheimer's and related disorders, and the development of Psychogeriatric care
- Axis 2: Further development and completion of the community mental health services network, emphasising prevention and concurrent integration of Mental Health Services into Primary Health Care, leveraging modern digital technologies
- Axis 3: Completion of the Mental Health Services network for children and adolescents, focusing on prevention, including specific provisions for individuals with Pervasive Developmental Disorders.

Development of web applications and the digitalisation of mental health services (consisting of a digital map of mental health units and a digital platform for supervision of non-profit entities providing mental health services). Furthermore, in line with the measure description, this shall be accompanied by the development of web applications and the digitalisation of mental health services.

Regarding the digital map of mental health units, Greece provided evidence on its upgrade and transfer to the existing Health Cloud, the national cloud computing infrastructure designed specifically for the healthcare sector for managing health-related data and digital systems. As noted in the Call for Expression (evidence 65), this work included two main activities:

- “migration to the country's state cloud computing system”. Prior to this project the mental health map was hosted on another platform (BI Health project). The purpose of transferring data to the Health Cloud was to “provide the necessary operational security but also allow

the system to receive additional information without the need to upgrade the equipment performing the system's processes".

- "upgrading the Mental Health Map". The purpose of upgrading the map was to ensure it "is 100 % compatible with Gov.gr" including through modifications to user interface and user experience.

The completion of this work is confirmed through the final report from the contractor (evidence 66) as well as the acceptance protocol (evidence 67) which includes the minutes of the Special Three-Member Committee on the receipt of Deliverable of the project where it is noted that "The Committee unanimously recommends that the acceptance of the deliverables be completed, the terms of reference above have been complied with for "Transfer and installation of a mental health map system in internet cloud technology (H-Cloud)". Greece provided evidence of the functioning digital map by sharing a screenshot and link to the platform (evidence 68).

Regarding the digital platform for supervision of non-profit entities providing mental health services, Greece provided evidence on the development of a "Digital Platform for Financial Management/Reporting of Budget Execution/Measurement of mental health units operated by a legal person governed by private law with a non-profit-making character (hereinafter referred as : "*bodies*")". As noted in the decision by the Ministry of Health (evidence 69), this work entailed the "set up and operation of a Digital Platform for Financial Management/Reporting of Budget Execution/Measurement of Units/Structures, as well as platform maintenance by the end of 2025 with the main objective of monitoring the work provided by the bodies. Detailed data on their operation, beneficiaries, services, employees and financial data will be entered by the bodies on the Digital Platform to be developed and operated."

The completion of this work is confirmed through the final report from the contractor (evidence 70) which provides links to the test environment and the operational platform, as well as the acceptance protocol (evidence 71) which includes the minutes of the Special Three-Member Committee on the receipt of Deliverable of the project where it is noted that "The Commission entered the platform environment with test codes and checked this functionality and established compliance with the terms of the contract" and that "The Commission therefore gives a positive opinion in favour of final acceptance of the project."

In addition, in line with the description of the measure, the expansion of mental health services for individuals with addictions was also assessed.

Greece provided evidence of at least one project providing mental health services for individuals with addictions. The programmatic agreement between the Ministry of Health and OKANA (Organization against Drugs) (evidence 72) dated 28.4.2023 and amended on 06.02.2024 confirms that "The purpose of the partnership [...] is to: Strengthen street work actions to support active users and creating and operating a mobile area of supervised use for the provision of services for safe supervised use of active users of substances in the Thessaloniki Regional Unit, with the aim of providing specialised services and interventions specifically focused on the specific characteristics of the area and the target group of active users, with the ultimate aim of reducing the damage from the use of substances, protecting their individual health and public health in general".

Greece provided information on the staff and their contracts, including 26 staff members contracted until August 2025 or December 2025 (evidence 73). Regarding final 27th staff member, a call for expression of interest was published on 3 December 2024 (evidence 74) as the previous calls were unsuccessful.

For the street work actions, a report from OKANA (evidence 75) outlines that, at the moment of the submission of payment request, 52 outreach visits were conducted between 2 September 2024 and 19 September 2024, resulting in 970 interactions providing counselling, mobilisation services, distribution of safe use kits, and primary healthcare services. For the mobile area of supervised use, the Greek Ministry of Health issued a license of establishment under the supervision of OKANA (evidence 76) on 10 September 2024. A report from OKANA (evidence 77) outlines that, at the moment of the submission of payment request, the mobile area of supervised use carried out 93 visits between 8 November 2024 and 14 November 2024, serving 55 beneficiaries.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 192 Tax audits - Mydata and bank information

Related Measure: 4.1 16611 Digital transformation of tax audits

Qualitative Indicator: Report by the Independent Authority for Public Revenue attesting the: a) Full activation of Mydata system. b) Completion of the project for the interconnection and use of third-party bank information by the Independent Authority for Public Revenue.

Time: Q4 2023

1. Context:

The investment aims to facilitate the automatic filling of tax declarations, enhance the effectiveness of tax audits, improve public revenue collection and increase the effectiveness of tax audits and fight smuggling. IAPR shall make use of myDATA facility for electronic book-keeping, electronic invoicing and the connection of all tax cash registers with its IT systems. IAPR shall also upgrade the use of its in-house data and introduce artificial intelligence tools.

Milestone 192 concerns the activation of i) the myDATA system and its interconnection and use of third party bank information, with the objective to improve the compliance of businesses with tax rules, to facilitate the automatic filling of tax declarations and enhance the effectiveness of tax audits and ii) the myDATA facility for electronic book-keeping, electronic invoicing and the connection of all tax cash registers with its IT systems.

Milestone 192 is the first step of the implementation of the investment. It will be followed by milestone 194, related to the operationalisation of the business intelligence/data analytics system and "ELEGXOSlive". The investment has a final expected date for implementation in Q4 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document, dated 19 December 2024, duly justifying how the milestone requirements (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) have been satisfactorily fulfilled	
2	A report by the Independent Authority for Public Revenue attesting the: a) Full activation of Mydata system b) Completion of the project for the interconnection and use of third-party bank information by the Independent Authority for Public Revenue	
3	Joint Decision of the Deputy Minister of Finance and the Governor of the Independent Authority for Public Revenue (IAPR), No. 1138, published in the Official Journal, Section B, No. 2470/22.06.2020, entitled "Determination of the scope of application, the time and the procedure for electronic transmission of data to the Independent Public Revenue Authority, as well as any other necessary matters for the implementation of the provisions of Article 15A of Law 4174/2013 (Tax Procedure Code)".	Governor's Decision that introduces the obligation for transmission of transactions data
4	Joint Decision of the Deputy Minister of Finance and the Governor of the Independent Authority for Public	Secondary legislation, amending Joint Decision of the Deputy

	Revenue (IAPR), No. 1300, published in the Official Journal, Section B, No. 5862/31.12.2020, entitled "Amendment of Joint Decision A.1138/2020 of the Deputy Minister of Finance and the Governor of the Independent Authority for Public Revenue, titled 'Determination of the Scope of Application, Timeline, and Procedure for the Electronic Transmission of Data to the Independent Authority for Public Revenue, as well as any other necessary matters for the implementation of the provisions of Article 15A of Law 4174/2013 (Tax Procedure Code)' (Government Gazette B' 2470), as currently in force".	Minister of Finance and the Governor of IAPR, No. 1138, introducing changes, including adjustments to the deadlines for data transmission
5	Joint Decision of the Deputy Minister of Finance and the Governor of the Independent Authority for Public Revenue (IAPR), No. 1090, published in the Official Journal, Section B, No. 3540/08.07.2022, entitled "Amendment of the Joint Decision under reference number A.1138/12.6.2020 by the Deputy Minister of Finance and the Governor of the Independent Authority for Public Revenue (IAPR) titled: "Determination of the scope, timeline, and process for the electronic transmission of data to the Independent Authority for Public Revenue, as well as any other necessary matter for the implementation of the provisions of Article 15A of Law 4174/2013 (Tax Procedure Code)" (Government Gazette B' 2470) and other provisions".	Governor's Decision that updates the specifications of the decision A.1138/12.6.2020
6	Joint Decision of the Deputy Minister of Finance and the Governor of the Independent Authority for Public Revenue (IAPR), No. 1188, published in the Official Journal, Section B, No. 6960/30.12.2022, entitled "Amendment to Joint Decision A.1138/12.6.2020 of the Deputy Minister of Finance and the Governor of the Independent Authority for Public Revenue (IAPR) titled "Definition of the Scope, Timeline, and Procedure for the Electronic Transmission of Data to the Independent Authority for Public Revenue, as well as any other necessary matters for the implementation of the provisions of Article 15A of Law 4174/2013 (Tax Procedure Code)" (Government Gazette B' 2470)".	Secondary legislation, amending Joint Decision of the Deputy Minister of Finance and the Governor of IAPR, No. 1138, introducing changes, including adjustments to the timing and procedure of the transmission of data
7	Decision of the Governor of the IAPR, No. 1179, published in the Official Journal, Section B, No. 6482/14.11.2023, entitled "Setting up the Organizational and Technical Matters for the Operation of the Bank Account Nexus Crosscheck Application (Automated Asset Augmentation Control System)"	Governor's Decision that defines organizational and technical issues of Bank Account Nexus Crosscheck APPplication
8	Government Gazette B' No 6791/01.12.2023, corrections of errors in the decision of the Governor of the Independent Public Revenue Authority A. 1179/14-11-2023 published in the Government Gazette (B' 6482).	Correction of errors of the of the Governor's decision A.1179/2023
9	Law No. 5104/2024, published in the Official Journal, Section A, No. 58/19.04.2024, entitled "Tax Procedure	Tax Procedure Code and other provisions

	Code and Other Provisions”.	
10	Decision of the Governor of the IAPR, No. 1023, published in the Official Journal, Section B, No.1150/28.02.2023, entitled “Amendment of Joint Decision No. A.1138/12.6.2020 of the Deputy Minister of Finance and the Governor of the Independent Authority for Public Revenue (IAPR), titled "Determination of the scope of application, timeline, and procedure for the electronic transmission of data to the Independent Authority for Public Revenue, as well as other necessary provisions for the implementation of Article 15A of Law 4174/2013 (Tax Procedure Code)" (Government Gazette B' 2470), and other related provisions”	Secondary legislation, amending Joint Decision of the Deputy Minister of Finance and the Governor of IAPR, No. 1138, introducing changes, including adjustments to the timing and procedure of the transmission of data
11	Copy of a letter of 21 October 2024 from the General Director of Prudential Supervision and Resolution of the Bank of Greece on the market share of certain banking institutions in terms of deposits.	
12	List of financial institutions that have filled a request for an extension to the integration process of BANCApp	
13	A link to a webpage in the section of the ‘Summarized book’ of the myDATA facility entitled ‘Summary of electronic transactions’ where the option of electronic book-keeping is available: https://www1.aade.gr/saadeapps2/bookkeeper-web/bookkeeper/#!/bookAggregate	
14	A link to a webpage in the section of the ‘Subscribe to timologio’ of the myDATA facility where the option of electronic invoicing is available: https://www1.aade.gr/saadeapps2/bookkeeper-web/bookkeeper/#!/apiSubscription?mode=timologio	
15	A link to a webpage that offers access to statistics and data collected by the myDATA system via its transmission channels, presenting an overview of the total number of reported transactions. Available at: https://www.aade.gr/mydata	

3. Analysis:

Activation of the myDATA system and its interconnection and use of third-party bank information, with the objective to improve the compliance of businesses with tax rules, to facilitate the automatic filling of tax declarations and enhance the effectiveness of tax audits.

In line with the description of the milestone to **activate the myDATA system**, in 2020, the Independent Authority for Public Revenue (IAPR) created myDATA (My Digital Accounting & Tax Application), a digital platform designed to receive and process data transmitted to IAPR. Accessible via the IAPR website, myDATA provides detailed and summary records of all income and expense transactions for entities maintaining accounting records in compliance with the Greek Accounting Standards, contributing towards the improved compliance of businesses with tax rules. The platform

also reflects the entities' accounting and tax results, with the transactional-level reporting facilitating the automatic filling of tax declarations. The implementation of myDATA was defined by the Joint Decision of the Deputy Minister of Finance and the Governor of the Independent Authority of Public Revenue (IAPR), issued under decision A.1138/12.06.2020, which outlined the framework for the electronic transmission of data via the myDATA platform, including the scope of the application, the time and the procedure. Subsequent key decisions, including decision A.1300/31.12.2020, which postponed the mandatory transmission of data to 1 April 2021, and decision A.1090/08.07.2022, which made the transmission of all revenue and expense data fully mandatory as of 1 January 2022 for all entities maintaining account books, refined the framework further. Supporting decisions, such as decision A.1188/30.12.2022 and decision A.1023/28.02.2023, clarified specific requirements and addressed operational details. In total, decision A.1138/12.06.2020 was subsequently amended ten times, to modify the functional and technical specifications, as well as the deadlines outlined in Articles 4 and 7.

As regards **the interconnection and use of third-party bank information**, the Governor's Decision A.1179/14.11.2023, with corrections in Government Gazette B' 6791/01.12.2023, sets forth technical and organisational regulations for the operation of the Bank Account Nexus Crosscheck Application (BANCAApp), a system designed to increase the performance of the tax audit procedure. The decision established the framework for how the bank data will be assessed and used, ensuring the proper connection of external banking systems with the tax authorities, for tax audits and enforcement purposes. This system aims to utilize the data of the Bank Financial Products and Analytical Money of Credit transactions, collect and process financial data from third-party banks for tax audits and enable authorised auditors to access bank-related information for the faster and better determination of the taxable base. More specifically, the BANCAApp system receives requests for financial data for a taxpayer from the IAPR system for auditors, called Elenxis. Upon receipt of a request from an auditor, the BANCAApp system forwards the request to all relevant financial institutions, through a special network called TEIRESIAS, as it is also described under Article 2 of the decision. Each institution then collects the required data and sends it back through the same network. The system processes the data, stores it in a secure database, and makes it available to authorised auditors. Authorised auditors can access the processed financial data through a secure web application, which provides a comprehensive view of the relevant information, and download the data for further analysis and processing. Under evidence 2, the Greek authorities also provided snapshots from the database illustrating the procedure as well as sample transactions received from banks via the system, as further supporting evidence of the BANCAPP system's functionality.

Until 02.10.2024, ten financial institutions had been integrated into the productive environment of BANCAApp, where the market share corresponding to those financial institutions in terms of deposits was 96.9% of the market, according to Bank of Greece and its supervisory liquidity data from end June 2024 (evidence 11). Out of the remaining 23 financial institutions listed under evidence 12, three have been exempted from this procedure and 20 submitted a request to extend the deadline for their integration to the productive environment of BANCAApp by the first half of 2024, as described in Article 5 of the decision. Institutions that do not maintain accounts, execute remittances, or hold data as defined in Article 4, paragraph 1 of the Decision are not subject to the rules of Governor's Decision A.1179/14.11.2023 and Decision 1258/2013 (Bank Account Register System). The penalties for non-transmission of the data transmission requirements to the Independent Public Revenue Authority are provided for in Articles 58 and 59 of the Code of Tax Procedure (Law 5104/2024).

Activation of the myDATA facility for electronic book-keeping, electronic invoicing and the connection of all tax cash registers with its IT systems. Furthermore, in accordance with the description of the measure, **IAPR shall make use of myDATA facility for electronic book-keeping, electronic invoicing and the connection of all tax cash registers with its IT systems.**

Greece provided links to three webpages:

i) in the section of the 'Summarized book' of the myDATA facility entitled 'Summary of electronic transactions' (evidence no.13). The Commission services conducted an on-the-spot check on 26 February 2025 to verify that the functionality of the **electronic book-keeping** option in the myDATA facility has been activated. This check was completed successfully, confirming that on this webpage, the option of the electronic book-keeping is available giving the opportunity to users to search their monthly and annual income and expense data and draw up statement of documents.

ii) in the section of the 'Subscribe to timologio' of the myDATA facility (evidence no.14). The Commission services conducted an on-the-spot check on 26 February 2025 to verify that the functionality of the **electronic invoicing** option in the myDATA facility has been activated. This check was completed successfully, confirming that on this webpage, the option of the electronic invoicing is available. This option allows the user to configure documents and then issue and transmit real-time data for wholesale and retail transactions carried out.

Finally, as per further evidence submitted by the authorities (evidence no.15), IAPR offers access to statistics and data collected by the myDATA system via its transmission channels, presenting an overview of the total number of reported transactions. As of 24 February 2025, over 5.4 billion transactions are reported with a value of more than EUR 3.6 trillion.

As regards the **connection of all tax cash registers with its IT systems**, Article 16 of Law 5104/2024 requires entities under Article 1 of Law 4308/2014 to electronically transmit to IAPR the data of issued accounting records, regardless of the method of issuance, the accounting records or books maintained and the fiscal electronic mechanisms. Additionally, Article 17 provides for entities using Electronic Funds Transfer at the Point of Sale (EFT/POS) terminals to transmit transaction data either through their interconnection with tax cash registers or directly to IAPR's information systems.

Measure description also requires that **IAPR shall also upgrade the use of its in-house data and introduce artificial intelligence tools** and IAPR should take actions to this end, in the context of the upcoming milestone M194.

Report by the Independent Authority for Public Revenue attesting the: a) Full activation of Mydata system. b) Completion of the project for the interconnection and use of third-party bank information by the Independent Authority for Public Revenue.

The completion report of the IAPR (evidence no. 2) contains a summary of the activities carried out for the full activation of the myDATA system and the interconnection and use of third-party bank information by the IAPR. The report aims to offer a comprehensive overview of the two systems, detailing their functions and the phased process of their implementation leading to operationalisation. It also highlights the key legislative decisions setting the technical specifications of the systems. The abovementioned elements have been further detailed in the analysis of the milestone description.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 193 Fully automated VAT refunds - launch of IT system

Related Measure: 4,1.16610 Promoting the acceleration of VAT refunds

Qualitative Indicator: Report by the Independent Authority for Public Revenue attesting the launch of the new IT system.

Time: Q4 2023

1. Context:

The objective of the reform is for the Independent Authority of Public Revenue (IAPR) to simplify the VAT refunds' administrative processes for businesses, through the implementation of automated VAT refund procedures, electronic submission and facilitation of a risk analysis process for refund requests. The new process aims to limit direct interventions by revenue officers through digital transactions and tackle delays in the VAT refunds. The reform shall be in line with the VAT refund Directive (Council Directive 2008/9/EC).

Milestone 193 requires the implementation of the automated VAT refund procedure and IT platform that shall allow for all refund requests to be completed electronically, when they do not fall under the audit sample through the risk analysis process (at least 90% of all requests annually).

Milestone 193 is the only milestone of this reform, related to the implementation of an automated VAT refund procedure and IT platform. The reform has a final expected date for implementation of 31 December 2023.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document, dated 28.01.2025	Summary document duly justifying how the milestone requirements (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) have been satisfactorily fulfilled
2	Decision of IAPR Governor A. 1104/06.05.2020, (Official Journal B' 1895/18.05.2020) entitled "Value Added Tax refund procedure" and entered into force on 18 May 2020	Governor's decision A 1104/06.05.2020 outlines the procedure for the refund of the Value Added Tax (VAT), detailing the steps and requirements for taxpayers to claim VAT refunds
3	Decision of IAPR Governor A.1201/15.12.2023 (Official Journal B' 7300/22.12.2023), "Amendment to the decision of the Governor of the Independent Authority of Public Revenue (AADE) under reference A.1104/2020 "Value Added Tax refund procedure" (B' 1895)"	Governor's decision A.1201/15.12.2023 updates the procedures outlined in A.1104/2020, to modernize the VAT refund process.
4	A report by the Independent Authority for Public Revenue attesting the launch of the new IT	The report shall demonstrate the implementation and the operation of the IT platform. The report also provides information

	system.	regarding the alignment of the reform with the VAT refund Directive (Council Directive 2008/9/EC).
5	Ministerial Circular of the Greek Ministry of Finance, POL. 1003/15.01.2010 (Official Journal B' 99/03.02.2010), "Definition of the competent authority, procedure, and method for the payment, reduction, and refund of VAT for businesses incurring expenses in another EU Member State"	Ministerial Circular of the Greek Ministry of Finance, POL. 1003/15.01.2010, explains how businesses can apply online for a VAT refund on expenses made in other EU countries.

3. Analysis:

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

Implementation of the fully automated VAT refund procedure IT platform that shall allow for all refund requests to be completed electronically when they do not fall under the audit sample through the risk analysis process (at least 90% of all requests annually).

Decision A.1104/2020 (evidence no.2) of the Independent Authority on Public Revenue (IAPR), as amended by Decision A.1201/2023 (evidence no.3), determines the electronic procedure for the refund of Value Added Tax (VAT) to taxpayers. As stipulated in Article 2 of Decision A.1104/2020 (evidence no.2), following the submission of the VAT refund request, an automated risk analysis is conducted every fifteen (15) days through the Integrated Information System, Elenxis. Based on predefined risk criteria set by IAPR, the system determines which claims should be scheduled for audit and which should be processed for immediate payment. This process is referred to as 'run'. If the claim falls within the risk analysis criteria, it is automatically scheduled for audit. Once the risk analysis process is completed, the system automatically issues an individual deduction sheet (payment title - AFEK) for each case. The taxpayer is notified via an automatic message in their personalized Taxis system mailbox, as described in Article 1 of Decision A.1201/2023 (evidence no.3) either confirming that their claim has been scheduled for audit or that they are entitled to an immediate refund. Upon completion of the audit, the claim is cleared in the system, and the amount approved by the auditor is automatically credited to the bank account declared by the taxpayer.

For claims that do not fall under the audit sample through the risk analysis process, the system routes them as potential refund claims eligible for immediate or automated payments.

If taxpayers face legal, banking, or debt issues, their claims are temporarily excluded from immediate automated payment, until these issues are resolved and before claims are reprocessed and paid. Consequently, while these cases remain within the electronic system, payments may be completed through the offset process, an automated payment procedure that is executed after a run, conducted every fifteen days by the General Directorate of Electronic Governance, in accordance with the Decision A.1104/2020 (evidence no.2). Upon resolution, the deduction sheet (AFEK) is closed, and payments are credited to the taxpayer's bank account via the Bank of Greece.

As per evidence 4 submitted by the Greek authorities, the automated VAT refund platform became operational on 1 January 2024. During the year 2024, a total of 52.196 VAT refund claims were submitted through the platform. Of these, 6.904 claims were scheduled for audit following risk

analysis, while 45.292 claims were routed for immediate payment. Out of the immediate payment claims, 5 claims were declined, 31.963 were successfully processed and paid automatically, while 12.053 claims initially could not be processed due to pending issues but were resolved through corrective actions. These cases were subsequently processed electronically, and payments were made automatically upon closure of the AFEK within the system. By the end of 2024, a total of 44.021 were successfully completed and automatically paid, representing 97.2% of the total number of the immediate payment claims submitted within the year 2024. As of 19 January 2025 a total of 389 claims remains pending, representing approximately 1% of the total number of claims submitted post-audit selection. Finally, 13% of all VAT refund requests annually are subject to audit control (through the risk analysis process). For the abovementioned data, under evidence 4, the Greek authorities also provided print screens from the monthly reports produced by the system, depicting the total number of submitted refund claims, the number of cases scheduled for audit and for immediate payment after each run as well as the total number of payments carried out monthly. The Commission services conducted an on-the-spot check on 26 February 2025 to verify the accuracy of the monthly reports produced by the system. This check was completed successfully, confirming that at least 90% of the requests annually are completed electronically, when they do not fall under the audit sample through the risk analysis process. Further, print screens from the back office of the system have also been provided, showcasing the refund request information before and after the audit.

Furthermore, in line with the description of the measure, **IAPR shall simplify the VAT refunds' administrative processes for businesses, through the implementation of automated VAT refund procedures, electronic submission and facilitation of a risk analysis process for refund requests.**

As described in the analysis above, Decision A.1104/2020 (evidence no.2) of the IAPR, amended by Decision A.1201/2023 (evidence no.3), determines the electronic procedure for the refund of Value Added Tax (VAT) to taxpayers, with the aim to modernise and accelerate the tax refund process for both businesses and the tax administration. The process of VAT refunds through a risk analysis procedure would involve the submission of a refund application electronically, the evaluation of the request through the risk analysis process, the management of the assessed return requests and eventually the refund payment procedure.

Furthermore, in line with the description of the measure, **the reform must be in line with the VAT refund Directive (Council Directive 2008/9/EC).**

Directive 2008/9/EC, governing VAT refunds for EU businesses without a Greek VAT registration, has been transposed into Greek law via Law 3763/2009. Procedures and conditions are compliant with the Directive, as detailed in ministerial decision POL 1003/2010 (evidence no.5).

In particular, the reform's automatic VAT refund tool applies exclusively to businesses with a Greek VAT registration number, consistent with Articles 167, 169, and 183 of Directive 2006/112/EC, which grant Member States discretion over such procedures. VAT refunds for EU businesses without Greek registration are handled separately under Directive 2008/9/EC via the EU-wide electronic portal system, which remains unaffected by the reform. For EU businesses under Directive 2008/9/EC, refund requests are processed in accordance with Articles 8,9, 11, and 15. Decisions are issued within four (4) months (extendable by an additional four months if additional information is requested as per Article 21 and 22 of the Directive), with payments made within ten (10) working days, ensuring compliance with the Directive's timelines.

The reform appropriately targets businesses with Greek VAT registration while maintaining distinct procedures for non-Greek VAT-registered businesses under Directive 2008/9/EC and non-EU businesses under the 13th Directive, 86/560/EEC. Hence, it can be derived that the reform and the respective national VAT refund processes are in line with Directive 2008/9/EC.

The assessment of the compliance with Directive 2008/9/EC for the purposes of payments from the Recovery and Resilience Facility does not prejudice the assessment by the Commission in any other proceedings regarding the conformity of the national law with the aforementioned legislation.

Report by the Independent Authority for Public Revenue attesting the launch of the new IT system.

The final report of the IAPR was submitted on 6 March 2025 and contains a summary of activities carried out for the launch of the new IT system. The report aims to offer a comprehensive overview of the automated VAT refund procedure, detailing functions and the process from the time of the submission of the VAT refund request from the taxpayer to the conclusion of the refund process in the system. It also highlights the key legislative decisions setting forth the new VAT refund procedure. The abovementioned elements have been further detailed in the analysis of the milestone description.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 207 Public administration – new rewarding system

Related Measure: 4.2 16972 Reforming Public Administration

Qualitative Indicator: Entry into force of the primary legislation establishing the rewarding system.

Time: Q4 2023

1. Context:

This reform aims to continue the efforts to modernise the public administration and invest in its human resources. One out of the five actions concerns setting up a reward system for the public administration that is linked to a goal-setting management system.

Following the introduction of a pilot reward system (milestone 205), this milestone establishes a goal-setting management system aiming to reward public organisations equitably and consistently following the achievement of pre-set objectives.

Milestone 207 is the third milestone of the reform, and it follows the completion of milestone 205 and milestone 206. It will be followed by target 208, related to the completion of trainings for reskilling and upskilling of civil servants where at least 250 000 participants will take part. It is noted that milestone 207 is linked to milestone 205, which set up a pilot reward system. As set out in the measure description, the results of the pilot scheme, which covered 6 000 civil servants, contributed to a larger study that provided guidance in the establishment of the reward system, which is assessed under milestone 207.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone requirements (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) have been satisfactorily fulfilled.
2	Law 5149/2024 (OJ A 169/25.10.2024), “Acceleration of recruitment through A.S.E.P., amendments to the Code on the Status of Civil Servants and the Code on the Status of LGEs’ Employees, goal and reward system for civil servants, arrangements for the assessment system for civil servants and other provisions to improve the functioning of the public administration.” Entry into force: 1 January 2025	Primary law establishing a goal and reward system for civil servants.
3	Ministerial Decision (ΔΙΑΚ/19170/2024, OJ Y.O.D.D. 1341/3.12.2024), “Establishment and appointment of members and	Enabling provision included in Law 5149/2024 (Article 37, para. 4) to establish and appoint members and secretariat of the Incentives and Remuneration Committee.

	secretaries of the Incentives and Remuneration Committee” Entry into force: 3 December 2024	
4	Decision (Φ 28/57401/2024, OJ B 6358/19.11.2024), “Establishment and appointment of members and secretariat of the Incentives and Remuneration Committee” Entry into force: 19 November 2024	Enabling provision included in Law 5149/2024 (Article 37, para. 4) to establish and appoint members and secretariat of the Incentives and Remuneration Committee for the independent authorities.
5	Strategy study on incentives and rewards in the Greek public administration (12 December 2023)	Strategic study regarding incentive and rewarding in the context of the development and operationalisation of a reward system for civil servants.
6	Evaluation report of the pilot reward system (25 April 2024)	Evaluation report on the application of the pilot reward system.
7	Survey of civil servants (25 April 2024)	Survey of civil servants that were eligible for the pilot reward scheme

3. Analysis:

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

Entry into force of primary legislation introducing a goal-setting management system...

On 25 October 2024, the Ministry of Interior published Law 5149/2024 in the Official Journal, entitled: “Acceleration of recruitment through Supreme Personnel Selection Board (A.S.E.P.), amendments to the Code on the Status of Civil Servants and the Code on the Status of Legal Persons of Public Law Employees, incentive and reward system for civil servants, arrangements for the assessment system for civil servants and other provisions to improve the functioning of the public administration” (OJ A 169/25.10.2024) (evidence #2). The provisions relating to the establishment of a permanent and comprehensive system of incentives and rewards for civil servants are set out in Part B (Articles 30-39) of Law 5149/2024. Further, Article 51 sets out that 2025 is the first year for the implementation of the new incentive and reward system. According to Article 76, the entry into force of Part B is 1 January 2025.

Law 5149/2024 (evidence #2) introduces a goal-setting management system designed to incentivise and reward public sector employees based on achieving specific, measurable objectives. It establishes criteria and procedures for rewards and is aligned with the goal-setting and appraisal framework outlined in Law 4940/2022. In particular:

- Article 30: sets out the overall aim, which is to enhance the productivity, efficiency and effectiveness of civil servants.
- Article 31: sets out the scope, which consists of: a) the establishment of a system of incentives and rewards for civil servant that is linked to the goal-setting and appraisal system set out in Law 4940 /2022 (A'112).

- Article 32: provides definitions of key terms, including (a) reward, (b) goals, (c) goals eligible for reward, (d) goals selected for reward, (e) indicator for measuring a goal, (f) full achievement of a goal, and (g) reporting year.
- Article 35: elaborates on the stages of the process for determining the goals selected for reward by Ministers and how their achievement is certified.
- Article 37: introduces a collective body ('Incentives and Rewards Committee'), which has a coordinating role and will provide proposals on the annual goals to be set to the competent ministries (Ministry of Economy and Finance, Ministry of the Interior and the Presidency of the Government). In order to safeguard the autonomy of the independent authorities, a separate Incentives and Rewards Committee is established for these public organisations. The secondary legislative acts setting up these two committees have been adopted (evidence #3 and #4).

...aiming to reward public organisations equitably and consistently following the achievement of pre-set objectives...

Law 5149/2024 (evidence #2) includes the following provisions to reward public organisations equitably and consistently following the achievement of pre-set objectives, which are set through the goal-setting management system:

- Article 33: sets the scope in terms of the public sector entities that are eligible for the incentives and reward system. The scope is the same as for Law 4940/2022, given the close connection with the goal-setting and appraisal system for the public administration. Specifically, the following categories of civil servants and public sector entities are covered: (i) permanent civil servants and employees with a private law contract without a fixed-term set that are employed by the state/central administration, regional administrations, municipalities and independent authorities; and (ii) the military personnel of the Armed Forces and the uniformed personnel of the Security Corps.
- Article 34: sets out requirements for the participation of public sector entities and civil servants, including their participation to the annual appraisal exercise set out in Law 4940/2022.

Key features of the system shall be consistent with the unified wage grid (Law 4354/2015)

Article 35 of Law 5149/2024 (evidence #2) sets out in detail the method of calculation (incl. mathematical formulae to be applied) on the basis of which the amount of the reward corresponding to each beneficiary entity is calculated from the total amount set aside for the incentive and reward scheme each year. The provisions are consistent with the unified wage grid, as they are applied in a uniform way for all civil servants and public organisations with no provision(s) setting out certain exceptions.

In addition, in line with the description of the measure, **results of pilot scheme targeting up to 6 000 civil servants shall contribute to a larger study to provide guidance in the establishment of a reward system.**

A study was completed (evidence #5) that took into account the implementation of the pilot reward scheme and examined the expansion of this scheme across the public administration and possible modifications needed. Further, an evaluation of the pilot scheme was completed (evidence #6) together with a survey of civil servants that were eligible for the pilot scheme (evidence #7).

These three reports (evidence #5, #6 and #7) provided guidance in the preparation of the new incentive and reward system that is extended across the public administration, with the final output being the adopted law that established this system (evidence #1).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 216a Amendment of the National Strategy on Public Procurement 2021-2025

Related Measure: 4,2.16711 Professionalization of Public Procurement domain

Qualitative Indicator: Amendment to National Strategy on public procurement is entered into force through secondary legislative act

Time: Q4 2023

1. Context:

The reform consists of:

- implementation of the national strategy on public procurement 2021-2025;
- training and professional development of procurement staff;
- study on the reorganisation of contracting authorities carrying out centralised procurement procedures.

The milestone consists of entry into force through secondary legislation of the amended National Strategy on Public Procurement 2021-2025.

Milestone 216a is the first step of the implementation of the reform. It will be followed by milestone 216 related to entry into force of new legislation providing for professional work streams and adoption of financial and non-financial incentives for staff dealing with public procurement, and completion of the in-depth study to re-organise the structure and the responsibilities of relevant bodies that procure centralised public contracts, milestone 218 related to the implementation of the national strategy on public procurement, and target 221 related to the completion of trainings and certification of public procurement domain professionals. The reform has a final expected date for implementation by 31 December 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.	
2	Joint Ministerial Decision no. 9331 (Official Journal B' no. 862) dated 6 February 2024 regarding the "Amendment of the Action Plan for the National Strategy for Public Procurement 2021-2025 - Amendment of the Joint Ministerial Decision no. 58305 of 25 May 2021 (Official Journal B' 2182)"	Joint Ministerial Decision amending the Action Plan for the National Strategy for Public Procurement 2021-2025
3	National Public Procurement Strategy 2021-2025	A copy of the full text of the strategy

3. Analysis:

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

Entry into force through secondary legislation of the amended National Strategy on Public Procurement 2021-2025

The Joint Ministerial Decision no. 9331 (Official Journal B' no. 862) dated 6 February 2024 (evidence 2) amends the Action Plan for the National Public Procurement Strategy 2021-2025 and updates its actions in line with the current progress made in the field of public procurement in the country and reflecting priorities for the next two years. The date of publication of the Decision in the Official Journal is the date of its entry into force, on the basis of Article 18 of Law 2690/1999 (Code of Administrative Procedure).

The authorities also submitted the full text of the National Public Procurement Strategy 2021-2025 and a link to the government's website where it can be accessed by all interested parties² (evidence 3).

Furthermore, in line with the description of the measure:

The reform consists of the implementation of all four pillars of the national strategy on public procurement 2021-2025:

(i) reform of the regulatory framework for public procurement, including entry into force of secondary legislation to fully operationalise the new public procurement legal framework, actions to further simplify and improve the regulatory framework, and to ensure the effective implementation and resilience of public procurement system

This requirement, indirectly linked to the milestone under assessment, is fulfilled by the Joint Ministerial Decision no. 9331 dated 6 February 2024 (Evidence 2), specifically actions from 1 to 13 of the Action Plan for the National Public Procurement Strategy 2021-2025. These actions include setting up a working group to assess and revise the framework, proposing a draft law for simplifications, issuing circulars on procedures for public contracts, planning and adoption of secondary legislation, development of a digital portal, update of templates and standard notices, and legislative treatment of classified information, all of which are intended to enhance the institutional framework for public procurement.

(ii) digital transformation of the public procurement domain and end-to-end eProcurement including evaluation and redesign of information systems, data analytics, and public / private sector synergies (supported by actions under measure '16736 New systems for Public Procurement')

This requirement, indirectly linked to the milestone under assessment, is fulfilled by the Joint Ministerial Decision no. 9331 dated 6 February 2024 (Evidence 2), specifically actions from 14 to 39 of the Action Plan for the National Public Procurement Strategy 2021-2025. These actions include the development of a system for implementation, monitoring, and publication of public procurement planning, electronic management of contract execution, digital notification and information system, design and implementation of interoperability services, integration of new techniques and tools, collection and analysis of digital procurement data, and implementation of data security policies, all of which are intended to support the digital transformation of the public

² <https://gge.mindev.gov.gr/tomeas-dimosion-simvaseon/ethniki-stratigiki-dimosion-symbaseon/>

procurement sector. Actions no. 14, 15, 16, 17, 18, 21, 22, 23 and 28 are implemented under measure 16736 and their completion will be assessed under milestone 119.

(iii) wider strategic goals and policy initiatives such as green procurement, procure2innovate, infrastructure modernisation, SME access to procurement, procurement as a leverage tool, efficient use of resources and social procurement)

This requirement, indirectly linked to the milestone under assessment, is fulfilled by the Joint Ministerial Decision no. 9331 dated 6 February 2024 (Evidence 2) , specifically actions from 40 to 61 of the Action Plan for the National Public Procurement Strategy 2021-2025. These actions include the implementation of a National Action Plan on Green Public Procurement, promotion of entrepreneurship through innovation procurement, improvement of infrastructure projects, and support for social public procurement, all of which aim to achieve broader strategic objectives through public procurement.

(iv) governance framework for public procurement (supervision, implementation monitoring, audit, and professionalisation of staff involved in public procurement)

This requirement, indirectly linked to the milestone under assessment, is fulfilled by the Joint Ministerial Decision no. 9331 dated 6 February 2024 (Evidence 2), specifically actions from 62 to 74 of the Action Plan for the National Public Procurement Strategy 2021-2025. These actions include implementation of a methodology for evaluating the public procurement system, and development of a public procurement risk management framework, as well as professionalisation of public procurement, all of which aim to enhance the governance and transparency of the public procurement sector.

4. Commission Preliminary Assessment: Satisfactory fulfilled

Number and name of the Milestone: 232 Judicial Map revision – primary legislation - Civil and Penal

Related Measure: 4,3.16575 Accelerating the administration of justice

Qualitative Indicator: Entry into force of legislation

Time: Q4 2023

1. Context:

Milestone 232 is part of measure 16575, whose objective is to accelerate the administration of justice and enhance its efficiency and effectiveness, to contribute to the economic and institutional transformation of Greece. To this end, the measure comprises several elements, ranging from a revision of the judicial map across Greece (covering all branches of the judiciary, administrative, civil and penal), to the creation of a judicial police, the adoption of an array of procedural and training measures and the introduction of a judicial performance tool for the provision of financial incentives to judicial clerks.

Milestone 232 concerns part of the first of the above-listed elements, namely the revision of the judicial map, more specifically its civil and penal branches, and requires the entry into force of the relevant primary legislation.

Milestone 232 is the fifth milestone of the reform and the second of its elements concerning the judicial map revision. It follows the completion of milestone 223, on the award of a tender for technical support for the development of the judicial clerks' performance tool, milestone 225, on the entry into force of legislation for the judicial police, milestone 226, on the entry into force of legislation for the revision of the administrative judicial map, and milestone 230, on the entry into force of legislation for the judicial clerks' performance tool. It will be followed by milestone 234, on the operationalisation of the judicial police, milestone 236 on the operationalisation of 70% of entities affected by the reform of the judicial map, and milestone 238, related to full implementation of the revision of the judicial map. The reform has a final expected date for implementation of 31 December 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	A summary document, dated 7 March 2025, duly justifying how the milestone requirements (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) have been satisfactorily fulfilled.	
2	Law No. 5108/2024, published in the Official Journal, Section A, No. 65/02.05.2024, styled "Restructuring of the courts of first instance and modernization of the spatial planning of the judicial formations of the country"	Primary legislation on the revision of the civil and penal judicial map
3	Law No. 5134/2024, published in the Official Journal, Section A, No.	Primary legislation amending the Code of Civil Procedure, the Code of Penal Procedure and the

	146/11.09.2024, styled "Interventions in the Code of Civil Procedure, in the Code of Organization of Courts and the Status of Judicial Officers and in the Code of Criminal Procedure in alignment with the consolidation of the first degree of jurisdiction with Law 5108/2024 - Provisions for the Judicial Police and other emergency regulations"	Code of Organization of Courts in harmonisation with the revision of the civil and penal judicial map
4	Law No. 5140/2024, published in the Official Journal, Section A, No. 154/30.09.2024, styled "New Development Programme of Public Investments and Complementary Provisions"	Primary legislation containing transitional provisions for the implementation of the new judicial map (article 72)
5	Law No. 5119/2024, published in the Official Journal, Section A, No. 103/05.07.2024, styled "Codification of Law arrangements for Council of State – Transfer of differences in Administrative Courts – Regulations for pilot trial in Council of State – Various arrangements for the Ministry of Justice"	Primary legislation regarding the rental of premises for court accommodation throughout the territory of Greece, in accordance with the provisions of law 5108/2024
	Joint Ministerial Decision of the Ministers of National Economy and Finance and Justice, published in the Official Journal, Section B, No. 4693/12.08.2024, styled "Determination of the location of the training programs of article 7 of law 5108/2024 (A' 65), their content, duration and completion time, the qualification and method of selection of trainers, the establishment of a working group from staff of the National School of Judicial Officers and administrative staff of the country's judicial services, to support the training programs, and other organizational issues"	Secondary legislation regarding the provision of mandatory training to Magistrates' Court judges, under the auspices of the National School of Judges.
7	Document signed by the permanent secretary of the Ministry of Justice, under protocol number 70614, dated 8 November 2024	Report on the fulfilment of the milestone.
8	Impact Assessment Report of Law No. 5108/2024	Report accompanying the bill as submitted for adoption to the Hellenic Parliament, eventually adopted as Law No. 5108/2024
9	Report for the updating of the basic framework and the comparative	Report submitted to the Greek authorities by the World Bank, under the designation "Volume

	assessment of the Judicial Map”, dated March 2023, submitted by the World Bank	1” of component 1, styled “Support for the optimization of the judicial map”, in the context of a “Contract for the provision of remunerated consultant services in support of the reform of the judicial map of civil and penal courts and framework for the performance-based remuneration of judicial clerks, under reference No. P177672”
10	Technical note on the basic influence on the legislative and administrative framework	Technical note submitted to the Greek authorities by the World Bank, under the designation Deliverable 1.4 of component 1, styled “Support for the optimization of the judicial map”, in the context of a “Contract for the provision of remunerated consultant services in support of the reform of the judicial map of civil and penal courts and framework for the performance-based remuneration of judicial clerks, under reference No. P177672”

3. Analysis:

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

Entry into force of the primary legislation for the revision of the judicial map for civil and penal justice.

Regarding the adoption and entry into force of the relevant primary legislation, the Greek authorities provided:

- A copy of Law No. 5108/2024, along with the relevant information on its publication in the Official Journal (evidence 2), whose first part (chapters 1 to 8, articles 1 to 14), contains the provisions relevant to the revision of the civil and penal judicial map; its fourth part (article 76) contains the provision stipulating said first part’s entry into force as of 16 September 2024 and setting forth a specific arrangement, in conjunction with article 14, paragraph 10 of the law, regarding the distribution of the territorial competence of the Athens and the Piraeus (civil and criminal) courts of first instance respectively. Regarding these two courts, the former includes in its territorial jurisdiction and exercises administrative control over the newly created peripheral seats of Kallithea and Elefsina, as of 16 September 2024 (evidence 2, article 14, paragraph 10), along with the judges and clerical staff appointed to these peripheral seats, pending completion of the construction of the new Piraeus courthouse, whereupon above-named peripheral seats will be integrated with the Piraeus court of first instance. As a result, all newly created court seats throughout the territory of Greece, are operational as of 16 September 2024.
- A copy of Law No. 5134/2024, along with the relevant information on its publication in the Official Journal (evidence 3), addressing the need of harmonization of the codes of civil and penal procedure and the code of the organization of the courts with the revision of the judicial map, whose relevant provisions entered into force on 16 September 2024, as per its article 120, paragraph 1.

- A copy of Law No. 5119/2024, along with the relevant information on its publication in the Official Journal (evidence 5), addressing needs arising from the revision of the judicial map regarding the housing of (civil and criminal) courthouses throughout Greece, whose relevant provision of article 34 entered into force upon publication in the Official Journal, on 5 July 2024, as per its article 36, paragraph 1.

Furthermore, in line with the description of the measure, which requires **the revision of the judicial map across the country, resulting in a rational reorganization of judicial districts across Greece and the establishment, abolition or redistribution of judicial structures in these districts, based on objective criteria and on the extensive collection of data pertaining to all courts across the country:**

- The relevant provisions of evidence 2, as analysed in the summary document (evidence 1) and the report on the fulfilment of the milestone of the Ministry of Justice (evidence 7), set forth the following : The revision of the judicial map consists in the unification of the first degree of jurisdiction, that is magistrates' courts and courts of first instance (evidence 2, article 2), effected by means of the abolition of all 154 magistrates' courts and the assignment of all their judicial (916 judges, as per evidence 7, page 9) and clerical staff to the respective seats of the courts of first instance of the capital city of each administrative division ("regional unit") of Greece (evidence 2, article 4). The abolition of magistrates' courts and the ensuing integration of their resources with those of first instance courts is aimed at rationally addressing the issue of underutilization of magistrates' court judges and clerical staff, while also easing the demands placed on first instance courts, given that the integration will result in larger first instance courts, thus creating increased opportunities for increased judicial specialization (evidence 7, page 7). The specifics of the revision of the judicial map are stipulated, for each regional unit, by the provisions of article 6 of evidence 2, stipulating the abolition of all 154 magistrates' courts, of which 50 have been transformed into regional (secondary) seats for the respective first instance courts and the remaining have been closed down, their facilities having been put at the disposal of the regional unit's main court of first instance (evidence 2, article 14, paragraph 7). According to the basic principle of the revision of the judicial map i.e. keeping one main seat of a first-instance court per administrative unit, each of the 53 regional units retained a main court of first instance, seated at its capital city, to which all the judges and clerical staff of said regional unit (former magistrates' court and first instance court ones) have been appointed (evidence 2, article 4); of the 53 regional units, 31 also retained one or more parallel seats (that is pre-existing first-instance courts in the same regional unit) and/or peripheral seats (that is former magistrates' courts in the same regional unit). Thus, of a total number of 63 first instance courts that were in operation prior to the adoption of evidence 2, 56 have been designated as main first instance courts, while seven will function as parallel first instance court seats to their respective main courts, given that, prior to the adoption of evidence 2, there were six regional units where two or more first instance courts co-existed. The sole exceptions to the principle of only one main court of first instance per regional unit were introduced in the case of Thrace (evidence 2, article 6, paragraph 1, sub-paragraph 12) and Northern Macedonia (evidence 2, article 6, paragraph 1, sub-paragraph 30), in compliance with article 101 of the Greek Constitution, which mandates the legislator to take into consideration the special circumstances of insular and mountainous areas (as set forth in evidence 7, page 7).
- On the matter of the application of objective criteria and the taking into account of data pertaining to all courts of the country, evidence 9 provides extensive data, collected in the

course of visits to all Greek courts, regarding their function and performance, in terms of number population served, staffing, efficiency in case processing and disposal, infrastructure, cost per decision issued, while evidence 10 provides an analysis of all aspects relating to the unification of the first degree of jurisdiction and evidence 8 (pages 51, 53) refers to specific data justifying said unification, as also mentioned in evidence 1 (page 7).

- With respect to the appointment and deployment of human resources, the judges and clerical staff appointed to the main first instance court, as per evidence 2, article 4, may be redeployed, according to service requirements, to a parallel or regional seat within the regional unit (evidence 2, articles 9 and 11). Magistrate's court judges integrating the first instance courts are also obliged to receive mandatory training (evidence 2, paragraph 3).
- Finally, legal documents may be filed with the secretariates of either the main or the regional or parallel courts in each regional unit (evidence 3, article 20).
- Regarding the second instance (appellate courts), no revision of the judicial map was made, as the Greek authorities considered that the number of the nineteen existing formations is commensurate with the administrative division of the country (evidence 1, page 7), given the density of the population in the areas where they function, the geographical characteristics of the country (mountainous and insular regions), the distance from one Court of Appeal to another and the itineraries of public means of transportation, especially ships in the case of the Ionian and Aegean islands. Moreover, evidence 9 (page 97, paragraph 190) refers to the existence of less significant discrepancies in size among appellate courts, as compared to first-instance courts, attributable to their far smaller number and the broader extent of their jurisdiction; evidence 9 also refers (page 99, paragraph 196), to the appellate courts' positive average annual case clearance rate in civil cases (106%) and close to positive annual case clearance rate in penal cases (96%).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 233 Judicial Buildings Construction and Renovation – Launch of tenders

Related Measure: 4,3.16292 New Judicial Buildings

Qualitative Indicator: Launch of tenders

Time: Q4 2023

1. Context:

The measure consists of a targeted investment for the construction and renovation of buildings that are part of the judicial system, closely linked with the revision of the judicial map, to maximize judicial efficiency and avoid unnecessary effort and expenses. All properties belonging to or used by the judiciary shall be recorded in an electronic identity registry in order to facilitate monitoring and planning. The newly constructed buildings shall all comply with a Primary Energy Demand (PED) that is at least 20% lower than the NZEB requirement (nearly zero-energy building, national directives). It is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the Do No Significant Harm Technical Guidance (2021/C58/01).

Milestone 233 requires the adjustment of the list of projects in alignment with the law on the revision of the judicial map (civil and penal) and the launch of the tender for the projects regarding civil and penal courthouses included in the revised list of renovations.

Milestone 233 is the fourth milestone of the investment, and it follows the completion of milestone 222, on the drawing of an initial list of construction projects identifying eligible buildings not affected by the revision of the judicial maps, milestone 227, on the adjustment of the list following the revision of the administrative judicial map and the launch of tenders regarding administrative courts and milestone 231, on the award of contracts for construction projects not affected by the revision of the administrative, civil and penal judicial maps. It will be followed by milestone 237, on the completion of all remaining new buildings and renovations, in line with the needs of the revised judicial map and the completion and full operationalisation of the judicial buildings e-identity platform. The investment has a final expected date for implementation on 31 December 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document, dated 27 January 2025, duly justifying how the milestone requirements (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) have been satisfactorily fulfilled.	
2	Statement by the Ministry of Justice, Protocol No. 5570	Statement, dated 18 October 2024, signed by the Minister of Justice, certifying that the sole renovation project included in the milestone is not affected by the revision of the judicial map.

3	Request for proposals, under ADAM No. 23PROC012564558 2023-04-27, unique ESIDIS Number: 93131	Request for Proposals, approved on 19 April 2023, for upgrading the building structure of the Athens administrative courts, published on the website of the National system of electronic public contracts ("ESIDIS") on 27 April 2023.
4	Special Terms of Contract, annexed to above request for proposal, under ADAM No. 23PROC012564558 2023-04-27, unique ESIDIS Number: 93131	Annex to the above request for proposals (evidence 3), dated March 2023, setting forth DNSH compliance requirements.
5	Technical Description of the project	Document appended to the above Special Terms of Contract (evidence 4), dated March 2023, setting forth the technical specifications for the project, including DNSH compliance requirements.
6	Printout from the website of the Central Electronic Registry of Public Contracts regarding the publication of the request for proposals, under ADAM No. 23PROC012564558	Documentary evidence of publication of evidence 3 hereinabove
7	Decision of contract award, under ADAM No. 23AWRD013958461 2023-12-13	Contract award decision, issued on 23 November 2023, of the contracting authority, "Ktiriakes Ypodomes S.A.", awarding the contract for the project "Replacement of the old technology energy-intensive air conditioner units of the Athens Court of Appeals" to the contractor styled "G. Tsalaportas Technical S.A.", published on the same date on the website of the National system of electronic public contracts ("ESIDIS")

3. Analysis:

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

Adjustment of the list of projects in alignment with the law on the revision of the judicial map

Following the adoption of the law on the revision of the judicial map of civil and criminal justice in the context of milestone 232 (law 5108/2024, published in the Official Journal, section A, No. 65/02.05.2024), the Greek authorities submitted a statement by the Ministry of Justice (listed as evidence 2 above) identifying the eligible judicial buildings for construction or renovation work, that is the buildings not affected by said revision of the judicial map, namely the Athens Court of Appeal (renovation works). The statement in question updates the list of buildings not affected by the revision of the judicial map, as initially submitted by the Ministry of Justice in the context of milestone 222, which was assessed in the first payment request, in February 2002, and subsequently revised by the Ministry of Justice, following the revision of the administrative judicial map, in the context of milestone 227, which was assessed in the third payment request, in November 2023.

Launch of the tender for the projects regarding civil and penal courthouses included in the revised list of renovations

The Greek authorities submitted one copy of the tender (“request for proposals”), launched by the contracting authority, regarding the renovation project for the building covered by the milestone, namely the courthouse (civil/criminal) of the Athens Court of Appeal. More specifically, they submitted the request for proposals for the project of replacement of old-technology energy-intensive air conditioner units at the Athens Court of Appeal (evidence 3), which was duly published in the National system of electronic public contracts platform (evidence 6).

Terms of award(s) shall set out that the new buildings to be constructed shall achieve a Primary Energy Demand (PED) that is at least 20% lower than the NZEB requirement (nearly zero-energy building, national directives).

The above sole project under the milestone not being a new construction project, the requirement in question is not applicable, given that it expressly refers to the construction of new buildings, which, as per the request for proposal (evidence 3), is not the case under the present milestone.

Furthermore, in line with the description of the measure regarding compliance with the Do Not Significant Harm criteria, namely that the economic operators carrying out the construction works to ensure that at least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC of 3 May 2000 replacing Decision 94/3/EC establishing a list of wastes pursuant to Article 1(a) of Council Directive 75/442/EEC on waste and Council Decision 94/904/EC establishing a list of hazardous waste pursuant to Article 1(4) of Council Directive 91/689/EEC on hazardous waste (notified under document number C(2000) 1147)) generated on the construction site shall be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol, the Greek authorities provided a copy of the special terms of the contract (evidence 4), as appended to the request for proposals (evidence 3), according to which (section 4.1.6, page 4), the contractor is expressly required to ensure that “at least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC of 3 May 2000 replacing Decision 94/3/EC establishing a list of wastes pursuant to Article 1(a) of Council Directive 75/442/EEC on waste and Council Decision 94/904/EC establishing a list of hazardous waste pursuant to Article 1(4) of Council Directive 91/689/EEC on hazardous waste (notified under document number C(2000) 1147)) generated on the construction site shall be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol.”

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 279 Contract award for Museum of underwater antiquities

Related Measure: 4.6.16486 Museum of underwater antiquities

Qualitative Indicator: Notification of award for Museum of underwater antiquities and Detailed timetable for works on Museum of underwater antiquities

Time: Q4 2023

1. Context:

This investment shall restore through an energy efficient renovation an industrial building in Piraeus and shall reopen it as a museum of underwater antiquities. The investment aims to create added value from a cultural and tourism standpoint for the port city of Piraeus and the wider Athens area. It is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852.

Milestone 279 requires the notification of contract award for the museum of underwater antiquities and technical specifications published for works on Museum of underwater antiquities.

Milestone 279 is the first step of the implementation of the investment. It will be followed by milestone 287, related to the completion of the museum of underwater antiquities, including the completion of energy efficiency works and the organisation of a permanent exhibition. The investment has a final expected date for implementation of 31 December 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone requirements (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) have been satisfactorily fulfilled	
2	Copy of the notification of award of contract for the project "Conversion of the SILO building to a museum of underwater antiquities" to TERNA SA (hereinafter referred to as "contractor" or "TERNA SA"), dated 13 October 2023	Notification from the Hellenic Ministry of Culture awarding the contract to the contractor
3	Copy of the awarded contract to TERNA SA, dated 22 December 2023	The contract provides that the contractor shall align with the DNSH requirement
4	Copy of the call for tender issued by the Hellenic Ministry of Culture, dated 28 July 2022	The call for tender determines location and reuse of an old industrial port building in Piraeus
5	Copy of annex 2 of the call for tender issued by the Hellenic Ministry of Culture, dated 28 July 2022	Annex 2 of the call for tender provides the technical specifications
6	Copy of annex 3 of the call for tender issued by the Hellenic Ministry of Culture, dated 28 July 2022	Annex 3 of the call for tender provides the project design regulation and requires energy efficiency works of the project

3. Analysis:

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

Notification of award for Museum of underwater antiquities

The notification from the Hellenic Ministry of Culture (evidence 2) indicates on page 5 that the contract for the project “Conversion of the SILO building to a museum of underwater antiquities” was awarded on 11 October 2023 to the contractor (TERNA SA).

...and technical specifications published for works on Museum of underwater antiquities

Annex 2 of the call for tender issued by the Hellenic Ministry of Culture (evidence 5), dated 28 July 2022, outlines the technical specifications (p. 3). In particular, Annex 2 provides that the museum of underwater antiquities is to be established in an area in the Piraeus Port previously operated as a cereal warehouse (p. 8). Accordingly, the existing building will be transformed by reusing and extending the existing structure, incorporating modern design elements, and ensuring the preservation of historical aspects, while also accommodating all systems and electrical installations for smooth operation and visitor comfort (p. 14-17). In addition, Annex 2 sets out the foreseen costs, areas covered and technical studies to be carried out by the contractor (p. 18-20).

Both the notification of award and the technical specifications were published under reference number 22PROC011509394 on the Central Electronic Registry of Public Contracts (ESIDIS), accessible at <https://portal.eprocurement.gov.gr/webcenter/portal/TestPortal>, with the assigned identification number 192878, as verified by the Commission. ESIDIS serves as the primary official platform for the online posting of all documents related to public procurement in Greece.

Furthermore, in line with the description of the measure, **this investment shall restore through an energy efficient renovation an industrial building in Piraeus and shall reopen it as a museum of underwater antiquities.**

The call for tender (evidence 4, p. 29) requires the reuse and expansion of a currently existing industrial building in Piraeus through the addition of a new, subtly integrated building volume. The resulting complex, comprising both the original and new structures, will have a total floor area of 26 380 square meters and will be designed to support the functions of a museum of underwater antiquities.

Annex 3 of the call for tender (evidence 6), dated 28 July 2022, outlines the project design regulation. It provides that the tenderer must submit the full stage of the final project study, including an energy efficiency study (p. 4). The energy efficiency study will aim to determine the building elements to achieve the minimum energy consumption and shall be based on energy calculations made with corresponding software (p. 34). In order to achieve the minimum energy consumption and energy classification of the building, the contractor is further required to comply with national regulations such as the Regulation on the Energy Performance of Buildings (KENAK) (p. 34-35).

Furthermore, in line with the description of the measure, **it is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the Do No Significant Harm Technical Guidance (2021/C58/01).** In particular, the measure requires the economic operators carrying out

the construction works to ensure that at least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC of 3 May 2000 replacing Decision 94/3/EC establishing a list of wastes pursuant to Article 1(a) of Council Directive 75/442/EEC on waste and Council Decision 94/904/EC establishing a list of hazardous waste pursuant to Article 1(4) of Council Directive 91/689/EEC on hazardous waste (notified under document number C(2000) 1147)) generated on the construction site shall be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol.

In line with the description of the measure, the awarded contract of the project (evidence 3) specifies on page 4 that, in accordance with the application of the 'do no significant harm' principle (2021/C58/01), the contractor "must ensure that at least 70 % (by weight) of non-hazardous construction and demolition waste excluding natural materials listed in category 17 05 04 of the European List of Waste established by Decision 2000/532/EC of 3 May 2000 replacing Decision 94/3/EC establishing a list of wastes pursuant to Article 1(a) of Council Directive 75/442/EEC on hazardous waste and Council Decision 94/904/EC establishing a list of hazardous waste pursuant to Article 1(4) of Council Directive 91/689/EEC on hazardous waste (notified under document number C (2000) 1147) generated on the site is prepared for re-use, recycling and other material recovery operations, including backfilling operations using waste to substitute other materials, in line with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol."

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 303 Strategic investments - selection of eligible projects

Related Measure: 4.6.16593 Amendment of the legal framework for the attraction of strategic investment

Qualitative Indicator: Selection of 'Emblematic Investments of Great Significance' eligible for financing

Time: Q4 2023

1. Context:

The objective of the reform is to promote Greece as an attractive destination to potential investors. The reform includes a unification and simplification of the existing legal framework and the introduction of a new category of strategic investments (Emblematic Investments of Great Significance), which is entitled to additional incentives. The main criteria for the selection of Emblematic Investments of Great Significance are to promote innovation or technology diffusion, the green economy and/or to significantly promote the competitiveness of the Greek economy at an international level without imposing minimum investment costs or employment quotas. Final decisions are made by the Interministerial Committee of Strategic Investments, including the specific incentives that the investment shall be entitled to. In order to ensure compliance with the Do No Significant Harm Technical Guidance (2021/C58/01), the eligibility criteria contained in the new legal framework shall comply with the exclusion list and with relevant EU and national environmental legislation.

Milestone 303 concerns the selection of "Emblematic Investments of Great Significance" via the approval decision of the Interministerial Committee for Strategic Investments (attested by publication of decision). Regarding the energy investments, eligible investments shall comprise of investments in a) infrastructure with specific energy criteria for the construction of new buildings, b) hybrid power generation projects from RES in unconnected islands, c) investments for the production of green hydrogen, d) systems for electric power storage produced from RES, or e) installations of offshore wind parks and offshore photovoltaic parks in compliance 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 construction of new buildings shall comply with a Primary Energy Demand (PED) that is at least 20% lower than the NZEB requirement (nearly zero-energy building, national directives).

Milestone 303 is the second milestone of the reform, and it follows the completion of milestone 299, concerning the revision of the legal framework for attracting strategic investments. It will be followed by milestone 308, related to the completion of construction of all Emblematic Investments of Great Significance. The reform has a final expected date for implementation of 31 December 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	
2	Opinion of the Emblematic Investments Committee on the characterization of the investment by Intertrade	This concerns the opinion issued by the 3-member scientific committee mandated with the task of assessing the investors' applications against all the criteria set for the category of the Emblematic

	Hellas as an Emblematic Investment of Great Significance and its compliance with the eligibility/DNSH criteria. (Protocol no 4_11.04.2023)	Investments of Great significance, legislated through the issuance of Joint Ministerial Decisions 62147/507 and 118001 (evidence 20 and 21 in the list), in accordance with the provisions of article 2, paragraph 1(γα), of Law 4864/2021
3	Evaluation of the Investment Plan for inclusion under Law 4864/2021 by Enterprise Greece for Intertrade Hellas	This concerns the evaluation conducted by Enterprise Greece for the investment plan by Intertrade Hellas, in line with article 13 of Law 4864/2021. Specifically, Enterprise Greece evaluated whether the project fulfils the rest of the strategic investments criteria, taking into account the opinion of the Committee of Emblematic Investments
4	Additional evaluation by Enterprise Greece on the substantial or non-substantial nature of the changes to the investment plan of Intertrade Hellas, provided on 30 September 2024	Following the Decision of the Interministerial Committee of Strategic Investments to approving the investment of Intertrade Hellas as an Emblematic Investment of Great Significance (evidence 5), Intertrade submitted some changes to their investment file. These changes were assessed by Enterprise Greece SA in line with article 15, paragraph 2 of Law 4864/2021, who concluded that the changes to the original investment plan were non-substantial and hence did not impact the previously assessed eligibility
5	Approval Decision of the Interministerial Committee of Strategic Investments on Intertrade 87/20.04.2023 Official Journal B'3084/09.05.2023	This concerns the Decision of the Interministerial Committee of Strategic Investments issued on 20 April 2023 approving the investment of Intertrade Hellas as an Emblematic Investment of Great Significance, after taking into account the positive assessment of Enterprise Greece, and is issued in line with article 15 of Law 4864/2021, Official Journal 237 A/02.12.2021
6	Study titled Report for compliance with the "Do No Significant Harm" (DNSH) principle for the Investment Plan of Intertrade Hellas: Capacity Expansion of the Paper Products Unit, delivered in October 2024	The study was conducted by an independent entity of technical consultants and engineers and addresses DNSH compliance of the investment plan by Intertrade Hellas. The study accompanied the investment dossier submitted by the Intertrade Hellas to Enterprise Greece SA
7	Opinion of the Emblematic Investments Committee on the characterization of the investment by Olympic Air as an Emblematic Investment of Great Significance and its compliance with the eligibility/DNSH criteria (Protocol no 27_22.05.2024)	This concerns the opinion issued by the 3-member scientific committee mandated with the task of assessing the investors' applications against all the criteria set for the category of the Emblematic Investments of Great significance, legislated through the issuance of Joint Ministerial Decisions 62147/507 and 118001 (evidence 20 and 21 in the list), in accordance with the provisions of article 2, paragraph 1(γα), of Law 4864/2021
8	Evaluation of the Investment Plan for inclusion under Law 4864/2021 by Enterprise Greece for Olympic Air	This concerns the evaluation conducted by Enterprise Greece of the investment plan by Olympic Air, in line with article 13 of Law 4864/2021. Specifically, Enterprise Greece evaluated whether the project fulfils

		the rest of the strategic investments criteria, taking into account the opinion of the Committee of Emblematic Investments
9	Approval Decision of the Interministerial Committee of Strategic Investments on Olympic Air 75288/02.10.2024 Official Journal B' 5493/03.10.2024	This concerns the Decision of the Interministerial Committee of Strategic Investments issued on 2 October 2024, for approval of the investment of Olympic Air as an Emblematic Investment of Great Significance, after taking into account the positive assessment of Entreprise Greece, and is issued in line with article 15 of Law 4864/2021, Official Journal 237 A/02.12.2021
10	Sustainability Assessment Study of the investment plan of Olympic Air, delivered in November 2022	The study was conducted by an independent entity of technical consultants and engineers and addresses DNSH compliance of the investment plan in Annex 2 for the investment by Olympic Air. The study accompanied the investment dossier submitted by the Olympic Air to Entreprise Greece SA
11	Opinion of the Emblematic Investments Committee on the characterization of the investment by Metlen as an Emblematic Investment of Great Significance and on its compliance with the eligibility/DNSH criteria (Protocol number: 22/30.4.2024)	This concerns the opinion issued by the 3-member scientific committee mandated with the task of assessing the investors' applications against all the criteria set for the category of the Emblematic Investments of Great significance, legislated through the issuance of Joint Ministerial Decisions 62147/507 and 118001 (evidence 20 and 21 in the list), in accordance with the provisions of article 2, paragraph 1(γ), of Law 4864/2021
12	Evaluation of the Investment Plan for inclusion under Law 4864/2021 by Enterprise Greece for Metlen	This concerns the evaluation conducted by Enterprise Greece for the investment by Metlen, in line with article 13 of Law 4864/2021. Specifically, Enterprise Greece evaluated whether the project fulfils the rest of the strategic investments criteria, taking into account the opinion of the Committee of Emblematic Investments
13	Approval Decision of the Interministerial Committee of Strategic Investments on Metlen. 85766/06.11.2024 Official Journal B' 6213/12.11.2024	This concerns the Decision of the Interministerial Committee of Strategic Investments issued approving the investment of 6 November 2024 approving the investment of Metlen as an Emblematic Investment of Great Significance, after taking into account the positive assessment of Entreprise Greece, and is issued in line with article 15 of Law 4864/2021, Official Journal 237 A/02.12.2021
14	A study titled 'Implementation of the "Do No Significant Harm" (DNSH) principle for the capacity expansion of the industrial complex for specialized metal constructions of the company in Nea Ionia, Volos, funded by	The study was conducted by an independent entity of technical consultants and engineers and addresses DNSH compliance of the investment plan by Metlen. The study accompanied the investment dossier submitted by the Metlen to Entreprise Greece SA

	the Recovery and Resilience Facility (RRF)' on the investment plan of Metlen, delivered on December 2023	
15	Opinion of the Emblematic Investments Committee on the characterization of the investment by BSG Alcohols as an Emblematic Investment of Great Significance and its compliance with the eligibility/DNSH criteria (Protocol Number: 21/26.04.2024)	This concerns the opinion issued by the 3-member scientific committee mandated with the task of assessing the investors' applications against all the criteria set for the category of the Emblematic Investments of Great significance, legislated through the issuance of Joint Ministerial Decisions 62147/507 and 118001 (evidence 20 and 21 in the list), in accordance with the provisions of article 2, paragraph 1(γ), of Law 4864/2021
16	Evaluation of the Investment Plan for inclusion under Law 4864/2021 by Enterprise Greece for BSG Alcohols	This concerns the evaluation conducted by Enterprise Greece for the BSG Alcohols investment, in line with article 13 of Law 4864/2021. Specifically, Enterprise Greece evaluated whether the project fulfils the rest of the strategic investments criteria, taking into account the opinion of the Committee of Emblematic Investments.
17	Approval Decision of the Interministerial Committee of Strategic Investments BGS Alcohols 87884/13.11.2024 Official Journal B' 6348/18.11.2024	This concerns the Decision of the Interministerial Committee of Strategic Investments issued on 13 November 2024 approving the investment of BGS Alcohols as an Emblematic Investment of Great Significance, after taking into account the positive assessment of Enterprise Greece, and is issued in line with article 15 of Law 4864/2021, Official Journal 237 A/02.12.2021
18	Compliance Documentation Report with the Do No Significant Harm (DNSH) Principle for the investment plan of BSG Alcohols, delivered on January 2024	The study was conducted by an independent entity of technical consultants and engineers and addresses DNSH compliance of the investment plan of BGS Alcohols. The study accompanied the investment dossier submitted by the BSG Alcohols to Enterprise Greece SA
19	A study titled ""Energy Study: Calculation of Energy Consumptions"" for the new building of the investment by BSG Alcohols, delivered on April 2024	The study was conducted by an independent electrical engineer and addresses the calculation of the energy efficiency of the office building of BGS ALCOHOLS company, which is to be constructed in the Patras Industrial Park. The study accompanied the investment dossier submitted by the BSG Alcohols to Enterprise Greece SA
20	Joint Ministerial Decision Official Journal 62147/507, Y.O.Δ.Δ. 507/22.06.2022	Joint Ministerial Decision of the Minister of Economy and Finance and the Minister of Development that appoints the members of the Emblematic Investments Committee, in accordance with the provisions of element (γ), paragraph 1, of article 2 of Law 4864/2021
21	Joint Ministerial Decision Official Journal 118001, Y.O.Δ.Δ. 1338/12.12.2023	Amended Joint Ministerial Decision of the Minister of Economy and Finance and the Minister of Development that appoints the members of the Emblematic

		Investments Committee in accordance with the provisions of element (γα), paragraph 1, of article 2 of Law 4864/2021
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3. Analysis:

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

Selection of “Emblematic Investments of Great Significance” via the approval decision of the Interministerial Committee for Strategic Investments (attested by publication of decision).

The authorities provided four approval Decisions issued by the Interministerial Committee for Strategic Investments issued in line with the Law 4864/2021 for the selection and the characterisation of four investments as Emblematic Investment of Great Significance. Specifically, these Decisions concern the following investments:

- Intertrade Hellas AVEE: Expansion of the capacity of the paper products unit, with Decision published in the Official Journal on 9 May 2023 (evidence 5)
- Olympic Air SA: Investment for the creation of a centre for integrated aircraft maintenance and crew training services, with Decision published in the Official Journal on 3 October 2024 (evidence 9)
- Metlen Energy & Metals SA: Capacity expansion for industrial complex of special advanced metal structures, with Decision published in the Official Journal on 12 November 2024 (evidence 13)
- BGS Alcohols SA: Creation of a new ethanol unit in Patras Industrial Park, with Decision published in the Official Journal on 18 November 2024 (evidence 17)

Regarding the energy investments, eligible investments shall comprise of investments in a) infrastructure with specific energy criteria for the construction of new buildings, b) hybrid power generation projects from RES in unconnected islands, c) investments for the production of green hydrogen, d) systems for electric power storage produced from RES, or e) installations of offshore wind parks and offshore photovoltaic parks in compliance 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 construction of new buildings shall comply with a Primary Energy Demand (PED) that is at least 20% lower than the NZEB requirement (nearly zero-energy building, national directives).

The eligibility of energy investments is outlined in Article 2(1) point c, of Law 4864/2021, Official Journal 237 A/02.12.2021 (provided and assessed in the context of milestone 299, the first under this measure), which provides the main eligibility criteria for the new category of Emblematic Investments of Great Significance in the strategic investments framework. Specifically, the said article provides that "Emblematic Investments of Great Significance", which are implemented by distinguished legal entities and promote the green economy, innovation, technology, as well as the economy with a low energy and environmental footprint and especially in this sector, infrastructure investments with specific energy criteria for the construction of new buildings, of systems that combine a power station from Renewable Energy Sources (RES) and a "green" hydrogen production system, as long as the electricity produced is used exclusively for hydrogen production and marine facilities wind or floating solar farms, investments for the production, recovery, extraction, separation, refining and processing or recycling of critical raw materials of strategic importance, (...)

investments that promote the circular economy, the development of the shipbuilding industry, as well as investments that significantly strengthen the Greek economy and its competitiveness at international level. Furthermore, article 2(1), point a, of Joint Ministerial Decision YODD 62120/3142 of the Ministers of Finance and Development and Investment, Official Journal B 3142/22.06.2022 (which was also provided and assessed in the context of milestone 299) provides that in the Emblematic Investments of Great Significance that include the construction of new buildings, in the new buildings the Primary Energy Demand PED must be at least twenty percent (20%) lower than the requirement of buildings with near zero energy consumption (near zero energy building NZEB).

The requirement is met by the investment by BSG Alcohols SA, which entails the construction of a new production facility for various types of ethanol and by-products in the Patras Industrial Park. The construction of the new buildings falls under category “a) infrastructure with specific energy criteria for the construction of new buildings” and is compliant with the milestone requirement that the Primary Energy Demand (PED) is at least 20% lower than the nearly zero-energy building (NZEB) requirement. To attest to this requirement, the authorities provided the energy study for the new building, which provides an assessment of the expected energy consumption and concludes that the constructions meet the said criteria (evidence 19, p. 47). This is also demonstrated in paragraph 3, p.2, of the opinion of the Emblematic Investments Committee (evidence 15) and on p.118 of the assessment report of Enterprise Greece SA (evidence 16).

Furthermore, in line with the description of the measure, **the Interministerial Committee of Strategic Investments shall make the final decision (...) and the specific incentives that the investment shall be entitled to.**

The respective approval Decisions issued by the Interministerial Committee for Strategic Investments for the selection and the characterisation of the four investments as Emblematic Investment of Great Significance, also provide for the specific incentives that each investment is entitled to. The incentives that the investment shall be entitled to are as follows:

- Intertrade Hellas AVEE: According to paragraph 19 of the preamble of the approval Decision (evidence 5), the investment is entitled to the incentive of element (a), of paragraph 3, Article 10 of Law 4864/2021 i.e. the provision of grants for part of eligible expenses.
- Olympic Air SA: According to article 1 of the approval Decision (evidence 9), the investment is entitled to:
 - i) the incentive of element (a), paragraph 3, Article 10 of Law 4864/2021 i.e. the provision of grants for part of eligible expenses;
 - ii) the incentive of element (a), paragraph 2, Article 8 of Law 4864/2021 i.e. the provision of tax exemption, which consists of exemption from the payment of income tax on pre-tax profits generated from the total activities of the enterprise, as determined under tax legislation, after deducting the corporate tax or the tax on the legal entity attributable to profits that are distributed or withdrawn. The amount of the tax exemption constitutes an equivalent reserve, which, in the event of distribution or capitalization, is taxed in accordance with Article 47 of Law 4172/2013 (Official Journal A' 167).
- Metlen Energy & Metals AE: According to article 1 of the approval Decision (evidence 13), the investment is entitled to:
 - i) the incentive of element (a), paragraph 3, Article 10 of Law 4864/2021 i.e. the provision of grants for part of eligible expenses;
 - ii) the incentive of element (a), paragraph 2, Article 8 of Law 4864/2021 i.e. the provision of tax exemption, which consists of exemption from the payment of income tax on pre-

- tax profits generated from the total activities of the enterprise, as determined under tax legislation, after deducting the corporate tax or the tax on the legal entity attributable to profits that are distributed or withdrawn. The amount of the tax exemption constitutes an equivalent reserve, which, in the event of distribution or capitalization, is taxed in accordance with Article 47 of Law 4172/2013 (Official Journal A' 167);
- iii) the incentive of Article 9 of Law 4864/2021 i.e. the provision of fast-track licensing.
- BGS Alcohols SA: According to article 1 of the approval Decision (evidence 17), the investment is entitled to:
 - i) the incentive of Article 9 of Law 4864/2021 i.e. the provision of fast-track licensing;
 - ii) the incentive of element (a), paragraph 3, Article 10 of Law 4864/2021 i.e. the provision of grants for part of eligible expenses.

Furthermore, in line with the description of the measure, **in order to ensure that the measure complies with the Do No Significant Harm Technical Guidance (2021/C58/01), the eligibility criteria contained in the legal framework for the attraction of strategic investments shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks; (iii) activities related to waste landfills, incinerators and mechanical biological treatment plants; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation may be selected.**

The eligibility criteria are outlined in the secondary legislation issued in line with article 2, paragraph 1(γβ) of Law 4864/2021. This secondary legislation act was provided in the context of milestone 299, the first under this measure (Joint Ministerial Decision YODD 62120/3142 of the Ministers of Finance and Development and Investment, Official Journal B 3142/22.06.2022, entered into force on 22 June 2022 as provided for by article 9 of that Decision).

During the selection process foreseen by the provisions of Law 4864/2021, the authorities assessed each of the selected investments against the above mentioned criteria and conditions and demonstrated that these are met. The content of each of the activities is detailed in the assessment reports by Enterprise Greece SA, which takes into account the findings of the respective Do No Significant Harm compliance report for each investment. To this end, the authorities provided the following evidence:

- Intertrade Hellas AVEE: sections 3-4 of the Do No Significant Harm compliance report (evidence 6), paragraph 2 of the opinion of the Emblematic Investments Committee (evidence 2), and pp.35 and 116 of the evaluation report by Enterprise Greece SA, and p.3 of the additional evaluation report by Enterprise Greece SA (evidence 3 and 4, respectively)
- Olympic Air SA: sections 4-9 of the Do No Significant Harm compliance report (evidence 10), paragraph 1 of the opinion of the Emblematic Investments Committee (evidence 7), and pp.135 and 137 of the evaluation report by Enterprise Greece SA (evidence 8)
- Metlen Energy & Metals SA: section 2.3 of the Do No Significant Harm compliance report (evidence 14), paragraph 2 of the opinion of the Emblematic Investments Committee (evidence 11), and pp.8 and 114 of the evaluation report by Enterprise Greece SA (evidence 12)

- BGS Alcohols SA: sections 4-6 of the Do No Significant Harm compliance report (evidence 18), paragraph 3, p.2, of the opinion of the Emblematic Investments Committee (evidence 15), and pp.42 and 122 of the evaluation report by Enterprise Greece SA (evidence 16)

Based on the content of the submitted evidence, the Commission services assessed whether the selection of the investments is compliant with the eligibility criteria set in relation to the exclusion list, and with relevant EU and national environmental legislation. The Commission services concluded that these eligibility criteria are met.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 334 Entry into force of the Switch to Gigabit broadband connections reform

Related Measure: 2,1.16857 Switch to fast broadband connections – Transition to Gigabit broadband connections and strengthening of Gigabit broadband demand

Qualitative Indicator: Entry into force of the legislative framework

Time: Q2 2024

1. Context:

The Switch to Gigabit broadband connections reform consists of the entry into force of a legal framework for the transition to Very High Capacity Network (VHCN) connections through the installation of fibre optics and the accompanying equipment in buildings, as well as submarine cables in the case of Greek islands, enabling greater coverage of Gigabit broadband connections.

Milestone 334 foresees the entry into force of a legal framework defining the technical specifications and relevant rules and procedures for the deployment of in-building broadband infrastructure capable to deliver Gigabit connectivity to end-users. Milestone 334 is the only milestone of this reform. The reform has a final expected date for implementation of 30 June 2024.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone requirements (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) have been satisfactorily fulfilled	Summary document
2	Joint Ministerial Decision No. 53538 of the Ministers of Environment and Energy, and Digital Governance, published on the Official Journal on 13 December 2023 and entered into force 1 January 2024 (Official Journal No. 7037/B/13.12.2023) amending Joint Ministerial Decision No. 41020/819, published on the Official Journal on 25 September 2012 and entered into force on 15 October 2012, laying down the technical specifications for internal electronic communications networks and amending Article 30 (internal electrical installations) of the Building Regulation	Joint Ministerial Decision No. 53538 amending Joint Ministerial Decision No. 41020/819 laying down the technical specifications for internal electronic communications networks and amending Article 30 of the Building Regulation
3	Joint Ministerial Decision No. 13328 of the Ministers of Environment and Energy, and Digital Governance, published on the Official Journal on the Official Journal on 29 April 2024 and entered into force 1 July 2024 (Official Journal No. 2535/B/29.04.2024)	Joint Ministerial Decision No. 13328 amending Joint Ministerial Decision No. 53538 and updating Joint Ministerial Decision No. 41020
4	Joint Ministerial Decision No. 14781 of the Ministers of Environment and Energy, and of Digital Governance, published on the Official	Joint Ministerial Decision No. 14781 on the determination of the safe distances and boundaries for the

	Journal on 25 April 2024 and entered into force 2 May 2024 (Official Journal No. 2650/B/02.05.2024)	installation of fibre optic cables on the Low-Voltage power distribution network of the Hellenic Electricity Distribution Network Operator (HEDNO)
5	Joint Ministerial Decision No. 1421 of the Ministers of Economy and Finance, of Development and Investment, of Environment and Energy and of Digital Governance, published on the Official Journal on 16 February 2023 and entered into force on 23 February 2023 (Official Journal No. 942/B/23.02.2023)	Joint Ministerial Decision No. 1421 on the terms and regulations related to the "Infrastructure Readiness for Smart Buildings" Programme" ("Smart Readiness")
6	Joint Ministerial Decision No. 841 of the Ministers of Economy and Finance, of Development and Investment, of Environment and Energy and of Digital Governance, published on the Official Journal on 12 June 2023 and entered into force on 26 June 2023, amending Joint Ministerial Decision No. 1421 of 16 February 2023 (Official Journal No. 3678/B/26.06.2024)	Joint Ministerial Decision No. 841 revising Joint Ministerial Decision No. 1421 concerning the "Smart Readiness" program.
7	Article 110 of Law 4850/2021, published on the Official Journal on 4 November 2021 and entered into force on 5 November 2021 (Official Journal No. 208/A/05.11.2021)	Article 110 of Law 4850/2021 on "Concession for the implementation of works to install submarine electricity and telecommunications cables for the interconnection of islands or rocks with the mainland – Addendum to Article 14 (2) of Law 2971/2001"
8	Law 2971/2001, published on the Official Journal on 19 December 2001 and entered into force on 19 December 2001 (Official Journal No. 285/A/19.12.2001) and its consolidated version including the amendments introduced by Law 5092/2024	Law 2971/2001 regulating coastal and maritime territorial concessions simplifies the licensing framework and expedites the relevant administrative procedures, thus creating a more favourable investment environment
9	Law 5092/2024, published on the Official Journal on 4 March 2024 and entered into force on 4 March 2024 on the "Conditions for the use of public property in coastal areas and other provisions"	Law 5092/2024 on the "Conditions for the use of public property in coastal areas and other provisions"
10	Joint Ministerial Decision No. 41020/819 of the Ministers of Development, Competitiveness, Infrastructure, Transport and Networks and Environment, Energy and Climate Change, published on the Official Journal on 25 September 2012 and entered into force on 15 October 2012	Joint Ministerial Decision No. 41020 on the definition of the technical specifications for internal terminal electronic communications networks and the procedure laid down in Article 30 (internal electrical controls) of the Building Regulation

3. Analysis:

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

Entry into force of a legal framework defining the technical specifications and relevant rules and procedures for the deployment of in-building broadband infrastructure capable to deliver Gigabit connectivity to end-users.

The legal framework introduced by Joint Ministerial Decisions No. 53538 (evidence n. 2) and No. 13328 (evidence n. 3) facilitates access to broadband networks, supporting the development of digital infrastructure in Greece, and in particular of in-building Gigabit infrastructure, defining the necessary technical specifications, rules and procedures.

Joint Ministerial Decision No. 53538, published on the Official Journal on 13 December 2023 and entered into force on 1 January 2024 (evidence n. 2), amended Joint Ministerial Decree No. 41020/819 of the Ministers of Development, Competitiveness, Infrastructure, Transport and Networks and Environment, Energy and Climate Change, published on the Official Journal on 25 September 2012 and entered into force on 15 October 2012, which concerns the 'Technical Regulation for the installation of Internal Electronic Communications Networks' (referred hereafter as the 'Technical Regulation', evidence n. 10).

Compared to the legal framework previously in force, Article 1(a) of Joint Ministerial Decision No. 53538, entitled "Amendment "ANNEX — Technical Regulation on the Internal Electronic Communications Networks" stipulates the addition of new definitions under Article 4 'Definitions' of the Technical Regulation. In addition, Article 1(b) amends Article 6.1 entitled 'Compliance with Standards' of Joint Ministerial Decree No. 41020/819, by defining the specifications for optical network installations, including the requirements for compliance with standards, and stipulates the mandatory deployment of fibre infrastructure in new constructions and the relevant standards. Furthermore, Article 1 also introduces new harmonized standards for fibre-to-the-home (FTTH) installations (Article 1(b, c, d, e)) and provisions and compliance for the installation in existing buildings (Article 1(e)).

Article 2 of Joint Ministerial Decision No. 53538 also introduces exceptions from the scope of the Technical Regulation, concerning the deployments of FTTH structure in specific categories of monuments, historic or military buildings, other buildings used for national security purposes or buildings to which any more specific specifications for the deployment of internal electronic communications networks apply.

In addition to the aforementioned articles, Joint Ministerial Decision No. 53538 amends the 'Technical Regulation' to introduce two additional appendixes as part of the annex: (i) Appendix A1, which describes additional technical requirements for the installation of FTTH facilities in new buildings (e.g., primary and secondary distribution boxes, splice boxes, pigtails, connectors, cabling, testing, etc.), and (ii) Appendix A2, which describes the technical requirements for the Distribution Access Network for the deployment of FTTH installations in existing buildings and building complexes.

Joint Ministerial Decision No. 13328, published on the Official Journal on 29 April 2024 and entered into force on 1 July 2024 (evidence n. 3), amended Joint Ministerial Decision No. 53538 of 13 December 2023. Joint Ministerial Decision No. 13328 lays down the latest technical specifications for the deployment of in-building electronic communications networks. It includes provisions for the

deployment of networks in new buildings, while also including additional provisions related to existing buildings. In particular, Article 1 of Joint Ministerial Decision No. 13328 (i) updated the specifications for supporting fibre optic networks up to the home or building are updated, with the aim to facilitate the implementation of the Ultra-Fast Broadband program, which is subsidized by government funding, (ii) amended the provisions on the competent authority, designating the National Telecommunications and Postal Commission (NTC) as the competent authority, (iii) updated the specifications for switchboards and pipelines and introduced changes to the provisions on fibre optic splitters and pipe protection with a view of harmonising these with the latest standards.

In addition to these decisions:

- i. Joint Ministerial Decision No. 14781 of 2 May 2024 and entered into force on 2 May 2024 (evidence n. 4) determines the safe distances and boundaries for the installation of fibre optic cables on the Low-Voltage power distribution network of the Hellenic Electricity Distribution Network Operator (HEDNO);
- ii. Joint Ministerial Decision No. 1421, published on the Official Journal on 16 February 2023 and entered into force on 23 February 2023 (evidence n. 5), determines the terms and regulations related to the "Infrastructure Readiness for Smart Buildings" Program. The "Smart Readiness" program upgrades building infrastructures to facilitate their transformation into "smart buildings", as it foresees the installation of connectivity infrastructure (mainly fibre optics cables) and "smart meters" to connect buildings with public utility networks, such as electricity and natural gas. To support these upgrades, vouchers are provided to cover a part of the cost, depending on the building's characteristics and the specific works required. Article 5 of Joint Ministerial Decision No. 1421 stipulates that the goal is to enhance the energy efficiency and technological readiness of the country's buildings with the explicit aim of installing fibre optic networks within the buildings to facilitate the provision of high-speed broadband services to all their areas (apartments, offices, shops, etc.).
- iii. Joint Ministerial Decision 841 of 12 June 2024 (evidence n. 6) amended Joint Ministerial Decision No. 1421 and introduces adjustments to the legal framework and to the relevant technical specifications, in order to facilitate the implementation of the Smart Readiness program and to harmonise it with the provisions foreseen under Joint Ministerial Decision No. 53538. It states that the design, construction and documentation of the vertical fibre optic cabling within a building must comply with the requirements set forth in Appendix A2 of the Joint Ministerial Decision No. 53538, as currently in force.

Furthermore, in line with the description of the measure, **this reform consists in the entry into force of a legal framework for the transition to VHCN-Very High Capacity Network connections through the installation of fibre optics and the accompanying equipment in buildings, as well as submarine cables in the case of Greek islands, enabling greater coverage of Gigabit broadband connections.**

As presented above, Joint Ministerial Decision No. 13328, constitutes the latest update of Joint Ministerial Decision No. 53538, which updates in turn Joint Ministerial Decision 41020/819. Joint Ministerial Decision No. 13328 concerns a technical regulation for the deployment of telecommunication networks on new buildings, whilst it adds new provisions for existing buildings. This legal framework defines the technical specifications and relevant rules and procedures for the deployment of in-building broadband infrastructure capable to deliver Gigabit connectivity to end-

users and therefore also fulfils the requirement in the description of the measure concerning the entry into force of a legal framework for the transition to VHCN-Very High Capacity Network connections through the installation of fibre optics and the accompanying equipment in buildings.

Regarding the requirement related to the entry into force of a legal framework for the transition to VHCN connections through the installation of (...) submarine cables in the case of Greek islands, Article 110 of Law 4850/2021 ("Concession for the implementation of works to install submarine electricity and telecommunications cables for the interconnection of islands or rocks with the mainland – Addendum to Article 14 (2) of Law 2971/2001"), published on the Official Journal on 4 November 2021 and entered into force on 5 November 2021 (evidence n. 7) amended Article 14 of Law 2971/2001 ("Concession of use for the execution of works") (evidence n. 8), which regulates coastal and maritime territorial concessions, to simplify the licensing framework and expedite the administrative procedures for the deployment of submarine fiber cables. In particular, Article 110 of Law 4850/2021 amended Article 14 of Law 2971/2001 to introduce recital (j), which establishes a special "fast track" procedure to make it mandatory for the competent Land Service to "issue the license" within 50 days (i.e., consisting of 20 days for the examination and transmission of the file and 30 days for the collection of opinions from relevant public bodies) from the submission of a complete application file, even if the opinions of all relevant departments have not been expressed (thus implying tacit approval). In addition, in derogation of the relevant provisions, Article 110 stipulates that, in the case of submarine cable interconnection projects, the relevant regulation by the National Telecommunications and Postal Commission (EETT) shall be taken into account as the basis for the calculation of fees for rights of way, providing transparency and predictability to interested investors.

In conclusion, the above-mentioned regulatory framework, on the one hand, sets out simplified procedures both for permit granting and licensing and stipulates that the completion of the relevant administrative procedures should take place within 50 days from the submission of the application and, on the other hand, provides for a more transparent calculation of fees for rights of way for submarine cables.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 337 Combat tax evasion and promote electronic payments.

Related Measure: 4.1. 16985 Modifications to Greece's tax policy framework

Qualitative Indicator: Revised legal framework adopted to promote electronic payments, strengthening and set new myDATA reporting requirements, and enabling use of myDATA for VAT purposes.

Copy of report on options for the reform of self-employed taxation.

Time: Q4 2023

1. Context:

The objective of the reform is to address tax evasion and improve incentives by promoting electronic payments and restructuring taxes for the self-employed, while also enhancing the operational autonomy of the tax administration. To that end, the reform shall: (i) revise the taxation system for the self-employed and update stamp duty regulations; (ii) combat tax evasion by expanding the mandatory use of electronic payments; (iii) introduce new reporting requirements for data shared with the tax administration, allowing its use for VAT and Income Tax purposes; and (iv) strengthen the operational autonomy, resilience, and customer service capabilities of the Independent Authority for Public Revenue (IAPR).

Milestone 337 requires the entry into force of primary and secondary legislation to significantly expand the mandatory acceptance of direct electronic payments in the retail sector, to harmonize information-sharing requirements for payment service providers with the Bank of Greece's definitions and to introduce new myDATA reporting obligations for businesses, including the self-employed, so that the relevant data is used for pre-filling VAT returns. Finally, it requires the completion of a report outlining options for reforming the taxation of the self-employed.

Milestone 337 is the first milestone of the reform, and it is accompanied by milestone 338 in this payment request. It will be followed by milestone 339, related to strengthening the operational autonomy of the Independent Authority for Public Revenue (IAPR) and milestone 340 related to the use of data transmitted to the tax administration for income tax purposes. The reform has a final expected date for implementation of 31 December 2024.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document, dated 6 December 2024, duly justifying how the milestone requirements (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) have been satisfactorily fulfilled	
2	Law No. 4537/2018, published in the Official Journal, Section A, No. 84/15 May 2018, styled "Incorporation into Greek legislation of Directive 2015/2366/EU on payment services and other provisions."	Primary legislation on the definitions provided by the Bank of Greece.
3	Report, dated 27 November 2023, of the Working Group on the Taxation of self-	A report presenting several alternative proposals and

	employed.	recommendations for the self-employed taxation reform.
4	Decision of the Governor of IAPR, No. 1041, published in the Official Journal, Section B, No. 1845/26 March 2024, styled "Definition of the competent services and regulation of the procedure for maintaining and submitting payment data by payment service providers, in accordance with article 15D of the Tax Procedure Code (Law 4987/2022, A' 206), which incorporated Council Directive (EU) 2020/284 of 18 February 2020"	Secondary legislation for the establishment of necessary information and procedures for maintaining and submitting payment data by payment service providers.
5	Joint Decision of the Minister of Finance and the Minister of Development, No. 37848, published in the Official Journal, Section B, No. 2750/14 May 2024, styled "Arrangements for the acceptance of card payment instruments and other payment instruments - Amendment of the joint decision no. 119899/13-12-2023 of the Ministers of Finance and Development "Arrangements for the acceptance of card payment instruments and other payment instruments - Replacement of the joint decision No. 45231/20-04-2017 of the Ministers of Finance and Development "Regulation of the obligation to accept card payments, in accordance with article 65 of Law 4446/2016 (A' 240)" (B' 1445)" (B' 7115)"	Secondary legislation, amending Joint Decision of the Minister of Finance and the Minister of Development, No. 119899, for the extension of the deadlines for the acceptance of account-to-account direct payment services until 30 June 2024 for self-employed and for the rest of professional groups until 29 February 2024.
6	Ministerial Decision of the Deputy Minister of Finance, No. 1108, published in the Official Journal, Section B, No. 4102/12.07.2024, styled "Amendment of the decision of the Deputy Minister of Finance under reference A.1020/6.2.2024 "Start of implementation and mode of operation of the provisions set out in paragraph 2 of article 15A of Law 4987/2022 (A' 206) for the submission of declarations and the determination of the tax from the transmission of data carried out by the obliged entities of paragraph 1 of article 15A of Law 4987/2022 (A' 206) to the myDATA digital platform	Secondary legislation, amending Ministerial Decision of the Deputy Minister of Finance and the Minister of Development, No. 1020, for the gradual reduction and the elimination of the limits of tolerable deviations of the VAT declaration in relation to the data transmitted to the myData digital platform.
7	Law No. 5073, published in the Official Journal, Section A, No. 204/11.12.2023, styled "Measures to limit tax evasion and other emergency provisions."	Primary legislation on the information sharing requirements for payment service providers and sanctions of non-compliance (articles 5 and 9) and on authorizing the adoption of the necessary secondary legislation (article 5(5)), date of entry into force of its relevant provisions (Article 59(2)) 1 January 2024.

8	Joint Decision of the Minister of Finance and the Minister of Development, No. 119899, published in the Official Journal, Section B, No. 7115/18.12.2023, styled "Regulations for the acceptance of card and other payment instruments - Replacement of joint decision no. 45231/20-04-2017 of the Ministers of Economy and Development and Finance "Regulation of the obligation to accept card payments, in accordance with article 65 of Law 4446/2016, (A' 240)" (B' 1445)	Secondary legislation for the acceptance of account-to-account direct payment services
9	Law No. 5104, published in the Official Journal, Section A, No. 58/19.04.2024, styled "Tax Procedure Code and other provisions."	Primary legislation on the establishment of mandatory electronic transmission of information (Article 16) and on authorizing the adoption of the necessary secondary legislation (articles 83 (15 &16) and 84 (4)), date of entry into force of its relevant provisions (article 117 (1)) 19 April 2024.
10	Law No. 5072/2023, published in the Official Journal, Section A, No. 198/04.12.2023, styled "Loans: Transparency, competition, protection of the vulnerable - Incorporation of Directive (EU) 2021/2167, reintroduction of the "HERCULES" program and other urgent provisions."	Primary legislation on the extension of the mandatory acceptance of direct electronic payments in the retail market (Article 46), date of entry into force of its relevant provisions (Article 122) 1 January 2024.
11	Ministerial Decision of the Deputy Minister of Finance, No. 1020, published in the Official Journal, Section B, No. 865/06.02.2024, styled "Start of implementation and mode of operation of the provisions set out in paragraph 2 of article 15A of law 4987/2022 (A' 206) for the submission of declarations and the determination of tax from the transmission of data carried out by the obliged entities of paragraph 1 of Article 15A of Law 4987/2022 (A' 206) to the myDATA digital platform."	Secondary legislation for the effective date and other operational details for the implementation of mandatory electronic transmission of information.
12	Joint Decision of the Minister of Finance and the Minister of Development, No. 54574, published in the Official Journal, Section B, No. 4152/16.06.2024, styled "Arrangements for the acceptance of card payment instruments and other payment instruments - Amendment of joint decision No. 119899/13-12-2023 of the Ministers of Finance and Development "Arrangements for the acceptance of card payment instruments and other payment instruments - Replacement of joint decision No. 45231/20-04-2017 of the Ministers of	Secondary legislation, amending Joint Decision of the Minister of Finance and the Minister of Development, No. 119899, for the extension of the deadline for the acceptance of account-to-account direct payment services until 31 August 2024 for the self-employed.

	Economy and Development and Finance "Regulation of the obligation to accept card payments, in accordance with Article 65 of Law 4446/2016, A'240" (B' 1445)" (B' 7115)."	
13	Joint Decision of the Minister of Finance and the Minister of Development, No. 8139, published in the Official Journal, Section B, No. 744/31.01.2024, styled "Arrangements for the acceptance of card payment instruments and other payment instruments - Amendment of joint decision No. 119899/13-12-2023 of the Ministers of National Economy and Finance and Development "Arrangements for the acceptance of card payment instruments and other payment instruments - Replacement of joint decision No. 45231/20-04-2017 of the Ministers of Economy and Development and Finance "Regulation of the obligation to accept card payments, in accordance with Article 65 of Law 4446/2016, A' 240" (B' 1445)" (B' 7115)"	Secondary legislation, amending Joint Decision of the Minister of Finance and the Minister of Development, No. 119899, for the extension of the period of non-imposition of fines due to non-compliance.

3. Analysis:

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

Entry into force of primary and secondary legislation to (i) widely extend the mandatory acceptance of direct electronic payments in the retail market.

The provisions of Article 46 of Law 5072/2023 "Loans: Transparency, competition, protection of the vulnerable - Incorporation of Directive (EU) 2021/2167, reintroduction of the "HERCULES" program and other urgent provisions." Official Journal (hereinafter referred to as "OJ") A 198/4.12.2023) (evidence no. 10) introduced a new paragraph 4 to Article 65 of Law 4446/2016 (OJ A 240/22.12.2016), mandating that individuals engaged in business activities with a business account must accept payments via direct payment services. This provision took effect on 1 January 2024, as stipulated in Article 122 of Law 5072/2023.

Article 65(3) of Law 4446/16 (as amended by Law 5072/2023) enables the adoption of an act of secondary law to define, among others, the parties liable for compliance, the deadline for compliance, the procedures for declaring and amending the professional accounts held with Payment Service Providers, the monitoring procedures and data as well as the drafting of reports, which record compliance with the provisions of the law and the sanctions imposed in the event of a violation of the above obligations.

Adopted on that basis, the Joint Decision of the Minister of Finance and the Minister of Development (119899/2024 OJ B 7115/18.12.2023) (evidence no. 8) was issued on the subject "Regulations for the acceptance of card and other payment instruments - Replacement of joint decision No. 45231/20-04-2017 of the Ministers of Economy and Development and Finance "Regulation of the obligation to accept card payments, in accordance with article 65 of Law 4446/2016, (A' 240) (B' 1445)". This decision replaced and modernised the old provisions under

decision no. 45231/20-04-2017 by extending the range of acceptable payment methods to include services beyond traditional card payments like account-to-account direct payment services, such as I.R.I.S. online payments, for specific professional categories and by broadened the categories of businesses obligated to accept these payment methods, with a more comprehensive list of activity codes (KAA) including also freelancers and professionals. This decision was subsequently amended three times, by Decision 8139/2024 (OJ B 744/21.01.2024) (evidence no. 13), Decision 37848/2024 (OJ B 2750/14.05.2024) (evidence no. 5) and Decision 54574/2024 (OJ B 4152/16.06.2024) (evidence no. 12) to extend the deadlines outlined in Article 8, providing additional time for certain professional groups to comply where necessary. However, these extensions have now expired and therefore, do not have an impact on the assessment of the milestone.

Entry into force of primary and secondary legislation to (ii) align the information sharing requirements for payment service providers with the Bank of Greece definitions.

The provisions of Article 5 of Law 5073/2023 “Measures to limit tax evasion and other emergency provisions.” (OJ A 204/11.12.2023) (evidence no. 7) introduced a new article 15D to the Law 4987/2022 (OJ A 206/04.14.2022), establishing new obligations for payment service providers regarding the fight against fraud in the field of Value Added Tax. This Article transposed the Council Directive (EU) 2020/284 of 18 February 2020 which amending Directive 2006/112/EC as regards introducing certain requirements for payment service providers, (hereinafter referred to as “CESOP Directive”). This provision now corresponds to Article 19 of the new Law 5104/2024, OJ A 58/19.4.2024 on Tax Administration Code (hereinafter referred to as “Tax Administration Code”) (evidence no. 9). Article 9 of Law 5073/2023 establishes sanctions for non-compliance with information-sharing obligations to align Greece with EU Directive 2020/284. The provisions of articles 5 and 9 took effect on 1 January 2024, as stipulated in Article 59 of Law 5073/2023.

Article 5(5) of Law 5073/2023 enables the adoption of an act of secondary law to define the time and procedure for submitting the records kept by the payment service providers to IAPR as well as any other specific issue for the implementation of Article 5. Adopted on that basis, a decision by the Governor of IAPR (1041/2024 OJ B 1845/26.03.2024) (evidence no. 4) was issued on the subject of “Definition of the competent services and regulation of the procedure for maintaining and submitting payment data by payment service providers, in accordance with rArticle 15D of the Tax Procedure Code (Law 4987/2022, A’ 206), which incorporated the CESOP Directive. This decision outlines the necessary information and procedures for maintaining and submitting payment data by payment service providers. The decision involves the transmission and exchange of information on cross-border payments to combat VAT fraud and it applies to vendors and suppliers established in other EU member states or third countries engaged in e-commerce activities

Finally, the definitions provided by the Bank of Greece are based on Directive (EU) 2015/2366 of the European Parliament and of the Council of 25 November 2015 (hereinafter referred to as “Payment Services Directive 2” or “PSD2”). The PSD2 was transposed into Greek law through Law 4537/2018 (OJ A 84/15.05.2018) (evidence no. 2), titled "Transposition into Greek legislation of Directive 2015/2366 on payment services and other provisions". The provisions of this law are taken into account in the drafting of the Governor of IAPR decision 1041/2024 (OJ B 1845/26.03.2024).in specific, articles 3, 4, and 5 of the decision 1041/2024 reflect the obligations established by Law 4537/2018 regarding reporting, the scope of regulated entities, and conditions for cross-border payment data reporting.

Entry into force of primary and secondary legislation to (iii) establish new myDATA reporting obligations for businesses (incl. self-employed) to be applied for VAT returns.

The provisions of Article 16(1) of the newly codified Tax Administration Code establishes the obligation for all entities keeping accounting books in accordance with Law 4308/2014 (Greek Accounting Standards) to submit a summary of issued tax documents to the myDATA platform. Furthermore, Article 16(2) of the Tax Administration Code stipulates that the taxable value of transactions and income considered by the Tax Administration for determining Value Added Tax (VAT) and income tax for each entity must not be lower than the value reflected in the documents submitted electronically to the myDATA platform. Moreover, tax deductions and deductible expenses will not be recognized unless the supporting documents on which they are based have also been electronically submitted to the myDATA platform.

Article 83(15) and (16) of the Tax Administration Code enables the issuance of secondary legislation to define key elements of Article 16 implementation, including the timeline for mandatory electronic submission, scope, exceptions, obligations of entities, acceptable deviations concerning the value of taxable transactions and revenues considered by the Tax Administration as well as any other necessary details. Moreover, the provisions of Article 84(4) of Tax Administration Code specifies that decisions issued under Laws 4174/2013 (OJ A, 170/26.07.2013) and 4987/2022 (OJ 4, 206/04.11.2022) shall remain in effect. It should be underlined that laws 4174/2013, 4987/2022 and the Tax Administration Code are all Tax Procedure Codes that entered into force consequently (Law 4987/2022 ratified the Law 4174/2013 relating to tax procedure in accordance with article 76 (6)(7) of the Constitution, while the Tax Administration Code replaced Law 4987/2022).

Based on the aforementioned legal framework, the secondary legislation for the implementation of Article 16 of the Tax Administration Code is the following:

- the Decision of the Deputy Minister of Finance (1020/2024, OJ B 865/06.02.2024) (evidence no. 11) specifying the effective date and operational details for implementing Article 16(2) of the Tax Administration Code concerning the submission of VAT returns. Article 4 of the decision specifies that the declarations should agree with myDATA with a maximum deviation of 30%.
- the Decision of the Deputy Minister of Finance (1108/2024, OJ B 4102/12-06-2024) (evidence no. 6) amending the decision 1020/2024 to reflect the gradual reduction and the elimination of the limits of tolerable deviations of the VAT declaration in relation to the data transmitted to the myData digital platform (from 30% to 10% from 1.7.2024 and 0% from 1.1.2025).

The reporting obligations also apply to self-employed based on the combined provisions of article 2(1) of Ministerial Decision 1020/2024, Article 16(1) of the Tax Administration Code, and Article 1(2) case (c) of Law 4308/2014 (Greek Accounting Standards) where self-employed are explicitly included.

(iv) Completion of report on options for the reform of self-employed taxation.

Greece submitted the copy of the report of the tax reform of the self-employed (evidence no. 3). The report considers several alternative proposals and brings forward recommendations. The main alternatives examined were (i) taxable income calculation based on minimum wage; (ii) adjustment of tax rates, linking minimum taxable income to business characteristics; (iii) simplification of taxation for specific groups and; (iv) retention of existing tax system. Ultimately, the report favoured a combination of introducing a minimum taxable income threshold tied to the minimum wage,

alongside regular profit-based assessments for greater equity and transparency while providing exemptions and allowances for vulnerable groups. The selected proposal aims at curbing widespread tax evasion, with over 70% of self-employed individuals currently reporting income below the minimum wage. Based on the impact analysis, the new system projects a significant increase in state revenues and a reduction in tax evasion, with additional measures for equitable treatment across diverse groups of self-employed taking into account disabilities, family structure, geographic factors and business characteristics.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 338 Reform the taxation of the self-employed and stamp duty.

Related Measure: 4.1.16985 Modifications to Greece's tax policy framework

Qualitative Indicator: Revised legal framework adopted on the self-employed taxation and replacing the stamp duty with a digital tax.

Time: Q2 2024

1. Context:

The objective of the reform is to combat tax evasion. To that end, the reform shall: (i) redesign the taxation of the self-employed and stamp duty; (ii) widen the mandatory acceptance of electronic payments; (iii) establish new reporting requirements on data transmitted to the tax administration and enable the use of this data for VAT and Income Tax purposes; and (iv) strengthen the operational autonomy, resilience and level of customer services of the Independent Authority for Public Revenue (IAPR).

Milestone 338 requires the entry into force of primary and secondary legislation to reform the taxation of the self-employed, enable the progressive reduction of the overhead tax and set out new obligatory reporting requirements on how expenses and revenues are declared through myDATA platform. In addition, it requires the adoption of revised legal framework to replace the existing stamp duty with a new digital one.

Milestone 338 is the second milestone of the reform, and it is accompanied by milestone 337 in this payment request. It will be followed by milestone 339, related to strengthen the operational autonomy of Independent Authority for Public Revenue (IAPR) and milestone 340 related to the use of data transmitted to the tax administration for income tax purposes. The reform has a final expected date for implementation of 31 December 2024.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document, dated 9 December 2024, duly justifying how the milestone requirements (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) have been satisfactorily fulfilled	
2	Law No. 5073, published in the Official Journal, Section A, No. 204/11.12.2023, styled "Measures to limit tax evasion and other urgent provisions."	Primary legislation on the progressive reduction of the self-employed overhead tax (Article 12) and the reform of self-employed taxation: establishment of the minimum imputed net income of self-employed (Article 15), other sources of income that reduce the minimum presumed profit (Article 16),

		definition of specific cases that reduce the minimum presumed (Article 17), tax treatment in the case of ceasing of business activity (Article 18) and abusive creation of a partnership for the sole purpose of circumventing the new taxation system (Article 19).
3	Decision of the Governor of IAPR, No. 1055, published in the Official Journal, Section B, No. 2284/17.04.2024, styled "Definition of the procedure for disputing the minimum annual income from business activity, the time of the audit, as well as more specific issues for the application of paragraphs 3 and 4 of article 28A of Law 4172/2013 (A'167)"	Secondary legislation for the implementation of the provisions of Articles 15 to 18 of Law 5073/2023 (redesign the taxation of the self-employed).
4	Decision of the Governor of IAPR, No. 1061, published in the Official Journal, Section B, No. 2436/24.04.2024, styled "Form and content of the personal income tax return for tax year 2023, the other forms and supporting documents submitted with it. Form and content of the administrative/corrective tax assessment act for tax years 2023 and onwards."	Secondary legislation for the establishment of the procedure for the personal income tax return of tax year 2023 including the filing of personal income tax returns, form and content of the personal income tax return and accompanying forms, form and content of the Administrative or Corrective Tax Determination Act, clearance of return and payment of tax, content of the personal income tax return and documents to be submitted or kept for future audit.
5	Law No. 5162, published in the Official Journal, Section A, No. 198/05.12.2024, styled "Income support measures, tax incentives for innovation and business transformations and other provisions."	Primary legislation on the abolition of the overhead tax for self-employed (Article 3), effective from tax year 2024 (Article 136).
6	Law No. 5104, published in the Official Journal, Section A, No. 58/19.04.2024, styled "Tax Procedure Code and other provisions."	Primary legislation on the establishment of mandatory electronic transmission of information (Article 16) and on authorizing the adoption of the necessary secondary legislation (Articles 83 (15 &16) and 84(4)), date of entry into force of its relevant provisions (Article 117 (1)) 19 April 2024.
7	Ministerial Decision of the Deputy Minister of	Secondary legislation for the effective

	Finance, No. 1020, published in the Official Journal, Section B, No. 865/06.02.2024, styled "Start of implementation and mode of operation of the provisions set out in paragraph 2 of article 15A of Law 4987/2022 (A' 206) for the submission of declarations and the determination of tax from the transmission of data carried out by the obliged entities of Article 15A(1) of Law 4987/2022 (A' 206) to the myDATA digital platform."	date and other operational details for the implementation of mandatory electronic transmission of information.
8	Joint Decision of the Minister of Finance and the Governor of IAPR, No. 1138, published in the Official Journal, Section B, No. 2470/22.06.2020, styled "Determination of the scope of application, the time and the procedure for electronic transmission of data to the Independent Public Revenue Authority, as well as any other necessary matter for the implementation of the provisions of Article 15A of Law 4174/2013."	Secondary legislation for the effective date and other operational details for the implementation of mandatory electronic transmission of information.
9	Decision of the Governor of IAPR, No. 1048, published in the Official Journal, Section B, No. 2035/02.04.2024, styled "Amendment of the joint decision of the Deputy Minister of Finance and the Governor of IAPR under reference A.1138/12.6.2020 "Determination of the scope of application, the time and the procedure for electronic transmission of data to the Independent Public Revenue Authority, as well as any other necessary matter for the implementation of the provisions of Article 15A of Law 4174/2013."	Secondary legislation, amending Joint Decision of the Minister of Finance and the Minister of Development, No. 1138, to reflect the provisions of the 1020/2024 Decision of the Deputy Minister of Finance.
10	Law No. 5135, published in the Official Journal, Section A, No. 147/16.09.2024, styled "Digital transaction fee and other provisions."	Primary legislation on the introduction of a new digital transaction fee, replacing the existing stamp duty (Articles 3-33), date of entry into force of its relevant provisions (Article 32 (2)) 1 December 2024.
11	Decision of the Governor of IAPR, No. 1049, published in the Official Journal, Section B, No. 5578/07.10.2024, styled "Determination of the type and content of the Digital Transaction Fee declaration, the procedure, the method of submission and payment of the declaration, as well as the method of refund of the Digital Transaction Fee."	Secondary legislation to determine the details and scope of the new digital tax.

12	Joint decision of the Deputy Minister of Finance and the Governor of IAPR, No. 1227, published in the Official Journal, Section B, No. 456/15.10.202, styled "Amendment of the joint decision of the Deputy Minister of Finance and the Governor of IAPR under reference A. 1138/2020. Determination of the scope of application, the time and the procedure for electronic transmission of data to the Independent Authority of Public Revenue, as well as any other necessary matter for the implementation of the provisions of Article 15A of Law 4174/2013" (B'2470), as in force."	Secondary legislation amending evidence 8.
13	Joint decision of the Deputy Minister of Finance and the Governor of IAPR, No. 1300, published in the Official Journal, Section B, No. 456/15.10.2020, styled "Amendment of the joint decision of the Deputy Minister of Finance and the Governor of IAPR under reference A. 1138/2020. Determination of the scope of application, the time and the procedure for electronic transmission of data to the Independent Authority of Public Revenue, as well as any other necessary matter for the implementation of the provisions of Article 15A of Law 4174/2013" (B'2470), as in force."	Secondary legislation amending evidence 8.
14	Joint decision of the Deputy Minister of Finance and the Governor of IAPR, No. 1054, published in the Official Journal, Section B, No. 1245/03.03.2021, styled "Amendment of the joint decision of the Deputy Minister of Finance and the Governor of IAPR under reference A. 1138/2020. Determination of the scope of application, the time and the procedure for electronic transmission of data to the Independent Authority of Public Revenue, as well as any other necessary matter for the implementation of the provisions of Article 15A of Law 4174/2013" (B'2470), as in force."	Secondary legislation amending evidence 8
15	Joint decision of the Deputy Minister of Finance and the Governor of IAPR, No. 1156, published in the Official Journal, Section B, No. 3131/19.07.2021, styled "Amendment of the joint decision of the Deputy Minister of Finance and the Governor of IAPR under	Secondary legislation amending evidence 8

	reference A. 1138/2020. Determination of the scope of application, the time and the procedure for electronic transmission of data to the Independent Authority of Public Revenue, as well as any other necessary matter for the implementation of the provisions of Article 15A of Law 4174/2013" (B'2470), as in force."	
16	Joint decision of the Deputy Minister of Finance and the Governor of IAPR, No. 1090, published in the Official Journal, Section B, No. 3540/08.07.2022, styled "Amendment of the joint decision of the Deputy Minister of Finance and the Governor of IAPR under reference A. 1138/2020. Determination of the scope of application, the time and the procedure for electronic transmission of data to the Independent Authority of Public Revenue, as well as any other necessary matter for the implementation of the provisions of Article 15A of Law 4174/2013" (B'2470), as in force."	Secondary legislation amending evidence 8
17	Joint decision of the Deputy Minister of Finance and the Governor of IAPR, No. 1188, published in the Official Journal, Section B, No. 6960/30.12.2022, styled "Amendment of the joint decision of the Deputy Minister of Finance and the Governor of IAPR under reference A. 1138/2020. Determination of the scope of application, the time and the procedure for electronic transmission of data to the Independent Authority of Public Revenue, as well as any other necessary matter for the implementation of the provisions of Article 15A of Law 4174/2013" (B'2470), as in force."	Secondary legislation amending evidence 8
18	Joint decision of the Deputy Minister of Finance and the Governor of IAPR, No. 1023, published in the Official Journal, Section B, No. 1150/18.02.2023, styled "Amendment of the joint decision of the Deputy Minister of Finance and the Governor of IAPR under reference A. 1138/2020. Determination of the scope of application, the time and the procedure for electronic transmission of data to the Independent Authority of Public Revenue, as well as any other necessary matter for the implementation of the	Secondary legislation amending evidence 8

	provisions of Article 15A of Law 4174/2013" (B'2470), as in force."	
19	Joint decision of the Deputy Minister of Finance and the Governor of IAPR, No. 1170, published in the Official Journal, Section B, No. 6251/31.10.2023, styled "Amendment of the joint decision of the Deputy Minister of Finance and the Governor of IAPR under reference A. 1138/2020. Determination of the scope of application, the time and the procedure for electronic transmission of data to the Independent Authority of Public Revenue, as well as any other necessary matter for the implementation of the provisions of Article 15A of Law 4174/2013" (B'2470), as in force."	Secondary legislation amending evidence 8
20	Decision of the Deputy Minister of Finance, No. 1049, published in the Official Journal, Section B, No. 2035/02.04.2024, styled "Amendment of the joint decision of the Deputy Minister of Finance and the Governor of IAPR under reference A. 1138/2020. Determination of the scope of application, the time and the procedure for electronic transmission of data to the Independent Authority of Public Revenue, as well as any other necessary matter for the implementation of the provisions of Article 15A of Law 4174/2013" (B'2470), as in force."	Secondary legislation amending evidence 8
21	Decision of the Governor of IAPR, No. 1048, published in the Official Journal, Section B, No. 2035/02.04.2024, styled "Amendment of the joint decision of the Deputy Minister of Finance and the Governor of IAPR under reference A. 1138/2020. Determination of the scope of application, the time and the procedure for electronic transmission of data to the Independent Authority of Public Revenue, as well as any other necessary matter for the implementation of the provisions of Article 15A of Law 4174/2013" (B'2470), as in force."	Secondary legislation amending evidence 8

3. Analysis:

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

Entry into force of primary and secondary legislation to reform the taxation of the self-employed and enable the progressive reduction of the self-employed overhead tax (τέλος επιτηδεύματος). This shall include setting new obligatory reporting requirements on how expenses and revenues are declared through myDATA.

The law on “Measures to limit tax evasion and other urgent provisions.” (5073/2023, OJ A 204/11.12.2023) (evidence no. 2) was published on 11 December 2023 and according to Article 59 of this Law, it entered into force on the day of its publication.

The relevant articles for the reform of self-employed taxation are articles 15 to 19 of Law 5073/2023. Article 15 of Law 5073/2023 establishes minimum imputed net income from business activity of self-employed up to the amount of 50,000 euros. For the determination of the minimum annual income, elements such as the annual amount of the gross minimum wage and the average annual turnover of the Activity Code Numbers are taken into account. The minimum annual notional income may be contested by the self-employed for objective reasons. In this case the taxpayer can request an audit to prove the accuracy of the under-imputed income declaration. Article 16 of Law 5073/2023 defines other sources of income that reduce the minimum presumed profit from the exercise of business activity, as specified in Article 15. Article 17 of Law 5073/2023 defines the specific cases, such as for young professionals and residents of small islands and settlements that reduce the minimum presumed profit from the exercise of business activity, as specified in Article 15. Article 18 of Law 5073/2023 regulates the tax treatment in the case of ceasing of business activity. Article 19 of Law 5073/2023 addresses the case of abusive creation of a partnership for the sole purpose of circumventing the new taxation system.

Article 28A(8) of Law 4172/2013 (added with Article 15(8) of Law 5073/2023) enables the adoption of an act of secondary law to define the procedure, the timing of the audit and any other necessary detail for the implementation paragraphs 3 and 4 of the same Article. Based on the aforementioned provisions, the Decision of the Governor of IAPR (1055/2024, OJ B 2284/17.04.2024) (evidence no. 3) was issued on the subject "Definition of the procedure for disputing the minimum annual income from business activity, the time of the audit, as well as more specific issues for the application of paragraphs 3 and 4 of article 28A of Law 4172/2013 (A'167)". Relevant provisions are also outlined in Decision A.1061/2024 (B'2436) (evidence no. 4) issued by the Governor of IAPR on the subject “Type and content of the personal income tax return for the tax year 2023, the other forms and the supporting documents submitted with it. Type and content of the act of administrative/corrective tax assessment for tax years 2023 and onwards.". There are no other provisions of the law 5073/2023 that are linked to the reform of self-employed taxation which mandate for the adoption of secondary legislation.

Regarding the progressive reduction of the self-employed overhead tax, Article 12 of Law 5073/2023 reduces the overhead tax by 50% for self-employed (from 650 euros to 325 euros), effective from the tax year 2023. Such a reduction also applies to any of their branches for which the overhead tax will be set at 300 euros instead 600 euros. With Article 3 of the Law 5162/2024 (OJ A 198/05.12.2024) (evidence no. 5) the overhead tax for self-employed is abolished. Pursuant to Article 136 of the same law, the repeal is effective from tax year 2024 i.e. will apply to income earned from 1 January 2024, onward, which will be declared in the tax returns submitted in 2025.

As regards the new obligatory reporting requirements, the provisions of Article 16 (1) of the newly codified Law 5104/2024, OJ A, 58/19.04.2024 (hereinafter referred as: “Tax Administration Code” (evidence no. 6) establish the obligation for all entities keeping accounting books in accordance with

Law 4308/2014 (Greek Accounting Standards) to submit a summary of issued tax documents to the myDATA platform. Furthermore, Article 16(2) of the Tax Administration Code stipulates that the taxable value of transactions and income considered by the tax administration for determining value added tax (VAT) and income tax for each entity must not be lower than the value reflected in the documents submitted electronically to the myDATA platform. Moreover, tax deductions and deductible expenses will not be recognized unless the supporting documents on which they are based have also been electronically submitted to the myDATA platform.

Article 83(15) and (16) of the Tax Administration Code enables the issuance of secondary legislation to define key elements of Article 16 implementation, including the timeline for mandatory electronic submission, scope, exceptions, obligations of entities, acceptable deviations concerning the value of taxable transactions and revenues considered by the Tax Administration as well as any other necessary details. Moreover, the provisions of Article 84(4) of the Tax Administration Code specifies that decisions issued under laws 4174/2013 (OJ A, 170/26.07.2013) and 4987/2022 (OJ 4, 206/04.11.2022) shall remain in effect.

Based on the aforementioned legal framework, the secondary legislation for the implementation of Article 16 of the Tax Administration Code is the following:

- the Decision of the Deputy Minister of Finance (1020/2024, OJ B 865/06.02.2024)(evidence no. 7) “specifying the effective date and operational details for implementing Article 16(2) of Tax Administration Code concerning the submission of VAT returns.
- the Joint Decision issued by the Deputy Minister of Finance and the Governor of the IAPR (1138/2020, OJ B 2470/22.06.2020) (evidence no. 8), as subsequently amended (evidence no. 12-21) and currently in force defining the scope of application, timing, and procedure for the electronic transmission of data to the Independent Authority for Public Revenue (IAPR). It also addresses all other necessary matters for implementing the provisions of Article 16 of the Tax Code.
- the Decision of the Governor of IAPR (1048/2024, OJ B 2035/02-04-2024) (evidence no. 9) amending the decision 1138/2020 to reflect the provisions of the 1020/2024 Decision of the Deputy Minister of Finance (Article 4(9) and sub indent 2 of indent 10 of article 7 of the codified A.1138/2020).

Entry into force of primary and secondary legislation to replace the existing stamp duty with a new digital tax.

The Law on “Digital transaction fee and other provisions” (5135/2024, OJ A 147/16.09.2024) (evidence no. 10) entered into force on 1 December 2024, according to Article 32(2). The provisions of the law introduce a new digital transaction fee (i.e. new digital tax), replacing the existing stamp duty. These changes modernise the outdated framework established by the Presidential Decree of 1931 "On the Code of Stamp Duty Laws." The updates align the legislation with the demands of the modern digital economy, simplify the tax framework for transactions, rationalize taxable amounts, reduce tax burdens, and promote the digitalization of transactions subject to stamp duty, enhancing the efficiency of collection methods.

Article 31(1) of Law 5135/2024 enables the adoption of secondary legislation to determine the procedure and method of declaration, payment and refund. Adopted on that basis, the Decision of the

Governor of IAPR (1049/2024, OJ B 5578/07.10.2024) ((evidence no. 11) was issued on the subject "Determination of the type and content of the Digital Transaction Fee, the procedure, the method of submission and payment, as well as the method of refund of the Digital Transaction Fee." The provisions of the decision define the type, content, submission process, payment, and refund mechanisms for the digital transaction fee, detailing electronic filing via the "myAADE" portal, compliance deadlines, tax determination, exemptions, and refund conditions, effective from 1 December 2024. There are no other provisions of the law 5135/2024 that are linked to the new digital tax which mandate for the adoption of secondary legislation.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: 341 Cadastral mapping – 85% completion

Related Measure: 4.2.16986 Completion of the national cadastre

Quantitative Indicator: % of total property rights uploaded for public display, as per the provisions of Law 2308/1995 as amended by Article 3 of Law 4821/2021

Baseline: 79%

Target: 85%

Time: Q4 2023

1. Context:

The reform includes two work streams to complete the national cadastre with the objective to improve Greece's business environment through enhancing the efficiency of property transactions and strengthening legal certainty with respect to property rights. Specifically, the first work stream of the reform is to complete cadastral mapping across Greece, namely through the uploading for public display of the property rights that are under collection or being processed. As of October 2023, 79% of property rights across Greece are mapped out. The second work stream of the reform entails the full transition from the old system of registering property via the old structure of mortgage offices, to the new agency 'Hellenic Cadastre'. The implementation of the reform shall be completed by 30 June 2025.

Target 341 captures the progress achieved in relation to the cadastral mapping of property rights in Greece. Specifically, it requires that 85% of Greece's property rights have reached the stage of public display, through the uploading of these rights as per the provisions of Law 2308/1995, as amended by Law 4821/2021. The baseline is 79%.

Target 341 is the first step of the implementation of the reform. It will be followed by target 342, which requires that 95% of Greece's property rights have reached the stage of public display, and target 344, which requires the completion of cadastral mapping in Greece, with all property rights across the country's territory having reached the stage of public display. The reform has a final expected date for implementation of 30 June 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.	
2	Table provided by the Hellenic Cadastre with the percentage of Greece's property rights that have reached the stage of public display	The table contains the total number of property rights in Greece and the status of the cadastral mapping for the whole country with references to the cadastral contracts. Specifically, it includes i) the property titles that have advanced beyond the stage of

		uploading for public display and are already finalized as part of the cadastre which has been concluded and is in operation, and ii) the number of property rights that have reached the stage of public display
3	Decisions of the Board of Directors of the Hellenic Cadastre approving the uploading for public display of property rights in the respective areas adopted after October 2023: 1. Decision number 262/8/15.12.2023 (contract KT5-05 - Halkidiki), signed by the President of the Board on 19 December 2023 2. Decision number 263/17/21.12.2023 (contract KT5-12 - Viotia/Fokida), signed by the President of the Board on 21 December 2023 3. Decision number 290/4/20.06.2024 (contract KT5-20 - Laconia), signed by the President of the Board on 21 June 2024 4. Decision number 312/8/10.10.2024 (contract KT5-17 - Achaia), signed by the President of the Board on 21 October 2024 5. Decision number 312/7/10.10.2024 (contract KT5-22 - Argolida/Korinthia), signed by the President of the Board on 21 October 2024	The Decisions concern the ongoing cadastral contracts which cover property rights that have entered the phase of public display after October 2023, and specify the date of uploading of property rights in each respective area.
4	Table provided by the Hellenic Cadastre with the cadastral contracts in progress	The table contains the state of play on property rights collection. Specifically, for each respective cadastral contract it lists the date of uploading of property rights for public display (referenced by the respective Decision number of the Board of Directors), the ending date for the public display process, and the number of estimated property rights for each respective cadastral contract

5	Link to uploads of property rights for public display https://maps.ktimatologio.gr/	Interactive map per municipality providing information on the status of cadastral mapping for every property plot.
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3. Analysis:

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

85% of Greece's property rights reached the stage of public display, as per the provisions of Law 2308/1995 as amended by article 3 of Law 4821/2021. Furthermore, in line with the description of the measure, the reform concerns the **uploading for public display of the property rights that are under collection or processing.**

The Commission has identified two clerical errors in the text of the Council Implementing Decision and has undertaken the assessment on a revised basis. The baseline for the quantitative indicator provides for 79% of total property rights uploaded for public display, as per the provisions of Law 2308/1995 as amended by article 3 of Law 4821/2021.

However, the annex of the project fiche submitted in October 2023 provides for 76.9% of total property rights having been mapped out i.e. 30,098,228 property rights, out of a total 39,126,027. 76.93% is the figure considered relevant for the satisfactory fulfilment of target 341. Furthermore, the relevant article of Law 4821/2021, which amended the relevant provisions of Law 2308/1995 that describes the process for uploading of property rights for public display, is article 6. Hence, article 6 of Law 4821/2021 is the article considered relevant for the satisfactory fulfilment of target 341.

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

The Council Implementing Decision required 85% of Greece's property rights reached the stage of public display. Greece demonstrated that a total of 84.84% of Greece's property rights have been mapped out (starting from a baseline of 76.93% as of October 2023), through the uploading of these rights for public display for the review of the affected property owners, in line with the provisions of article 4 of Law 2308/1995, subsequently as amended by article 6 of Law 4821/2021, which describes the public display process. Whilst this constitutes a minimal numerical deviation of 0.19% from the requirement of the Council Implementing Decision, the overall objective of this target is considered met notwithstanding this minor deviation. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

Specifically, the authorities provided the following to attest to the satisfactory completion of the target:

- Evidence 2, which gives the aggregate status of the cadastral mapping for the whole country. This indicates that the total number of estimated property rights in Greece is 39,126,027. The baseline, i.e. 76.93% of property rights, corresponds to 30,098,228 property rights, which have been mapped out until October 2023.
- The contracts covering the 76.93% of property rights are presented in evidence 2 and evidence 4.

- Greece has completed the collection and processing of property rights covered under five cadastral contracts and has proceeded to uploading for public display of these property titles. Specifically, Greece submitted
- Evidence 3, which includes five Decisions of the Board of Directors of the Hellenic Cadastre for the uploading for public display of the property rights as of October 2023 in the areas covered by the respective five contracts. The Decisions specify the date of uploading of the property rights in each of these, as follows:
 1. Halkidiki (under contract KT5-05), with date of uploading on 28 December 2023
 2. Viotia/Fokida (under contract KT5-12), with date of uploading on 28 December 2023
 3. Laconia (under contract KT5-20), with date of uploading on 28 June 2024
 4. Achaia (under contract KT5-17), with date of uploading on 29 October 2024
 5. Argolida/Korinthia (under contract KT5-22), with date of uploading on 29 October 2024

In total, these areas correspond to 3,096,853 property titles. Considering that the total number of estimated property rights in Greece is 39,126,027, this amounts to 7.92% of total property rights in Greece. Counted together with the baseline of 76.93%, 84.84% of Greece's property rights reached the stage of public display.

- Moreover, the authorities provided the link for the online interactive map <https://maps.ktimatologio.gr/> (evidence 5). This is the platform on which the relevant information concerning the mapped property rights is uploaded, and is publicly accessible to concerned citizens for their review. It displays the status of the cadastre, down to the level of each property plot. It demonstrates the state of play, as described in the evidence 2-4 provided, and in particular, confirms the uploading of property rights for public display, for the areas mentioned under evidence.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 367 Launch of support programmes

Related Measure: 5.2.16994 Energy Efficiency and promotion of RES for auto-consumption

Qualitative Indicator:

Time: Q4 2023

1. Context:

The investment aims to foster the implementation of energy efficiency and renewable energy deployment in the residential and non-residential buildings, agricultural sector and municipal water and sewerage utilities. This investment is expected to result in primary energy savings, reduction of greenhouse gas emissions and new renewable energy being connected to the grid.

This milestone launches the call for proposals associated with the six sub-investment of this measure, namely: i) energy efficiency renovations of residential buildings; ii) energy efficiency renovations of public sector buildings and the private sector (non-residential buildings); iii) photovoltaic systems for auto-consumption in residential buildings and agricultural sector; iv) renewable water heating systems for households; v) energy efficiency measures in municipal water and sewage companies; and vi) battery storage systems for businesses.

Milestone 367 is the first step of the implementation of the investment. It will be followed by target 368 and target 369, related to the completion of the six sub-investments. The investment has a final expected date for implementation of 31 December 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone requirements (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) have been satisfactorily fulfilled
2	Joint Ministerial Decision of the Ministers of Economy and Finance and Environment and Energy, ΥΠΕΝ/ΥΔΕΝ/140667/826 (OJ B 6970/19.12.2024)	Joint Ministerial Decision (JMD) regarding the launch of sub-investment 1: "Energy renovation on residential buildings". The JMD provides the legal basis to launch the first round of residential renovations and includes as an annex the programme guide, which sets out the eligibility and selection criteria. Entry into force: 19 December 2024
3	Joint Ministerial Decision of the Ministers of Economy and Finance and Environment and Energy, ΥΠΕΝ/ΔΕΠΕΑ/140569/2337 (OJ B 6979/19.12.2024)	Joint Ministerial Decision (JMD) regarding the launch of sub-investment 2: "Energy efficiency on public sector buildings and the private sector (non-residential buildings)" called "Athina". The JMD provides the legal basis to launch the call

		for the energy efficient renovations of kindergartens and schools and includes as an annex the programme guide, which sets out the eligibility and selection criteria. Entry into force: 19 December 2024
4	Joint Ministerial Decision of the Ministers of Economy and Finance and Environment and Energy, ΥΠΕΝ/ΔΕΠΕΑ/140442/2333 (OJ B 6972/19.12.2024)	Joint Ministerial Decision (JMD) regarding the launch of sub-investment 2: "Energy efficiency on public sector buildings and the private sector (non-residential buildings)" called "Foivos". The JMD provides the legal basis to launch the call for the energy efficient renovation of municipal nurseries and includes as an annex the programme guide, which sets out the eligibility and selection criteria. Entry into force: 19 December 2024
5	Joint Ministerial Decision of the Ministers of Economy and Finance and Environment and Energy, ΥΠΕΝ/ΔΕΠΕΑ/140515/2335 (OJ B 6976/19.12.2024)	Joint Ministerial Decision (JMD) regarding the launch of Sub-investment 2: "Energy efficiency on public sector buildings and the private sector (non-residential buildings)". The JMD provides the legal basis to launch the call for energy efficient renovations targeting hotels in remote areas. The Ministerial Decision includes in annex the programme guide, which sets out the eligibility and selection criteria. Entry into force: 19 December 2024
6	Joint Ministerial Decision 20 of the Ministers of Economy and Finance and Environment and Energy, ΥΠΕΝ/ΥΔΕΝ/47129/7 (OJ B 2903/02.05.2023)	Joint Ministerial Decision (JMD) regarding the launch of sub-investment 3: "Photovoltaic systems for auto-consumption in residential buildings and the agricultural sector". The JMD provides the legal basis to launch the call and sets out the eligibility and selection criteria. Entry into force: 2 May 2023
7	Joint Ministerial Decision of the Ministers of Economy and Finance and Environment and Energy, ΥΠΕΝ/ΕΔΕΣΠΑ/114572/877 (OJ B 6400/08.11.2023)	Amendment of the JMD launching sub-investment 3: "Photovoltaic systems for auto-consumption in residential buildings and the agricultural sector". Entry into force: 8 November 2023
8	Joint Ministerial Decision of the Ministers of Economy and Finance and Environment and Energy, ΥΠΕΝ/ΔΑΠΕΕΚ/36988/970 (OJ B 2173/08.04.2024)	Amendment of the JMD launching sub-investment 3: "Photovoltaic systems for auto-consumption in residential buildings and the agricultural sector". Entry into force: 8 April 2024
9	Joint Ministerial Decision of the Ministers of Economy and Finance and Environment and Energy, ΥΠΕΝ/ΥΔΕΝ/140497/820 (OJ B 6969/19.12.2024)	Joint Ministerial Decision (JMD) regarding the launch of sub-investment 4: "Renewable water heating systems for households ". The JMD provides the legal basis to launch the "Changing the heating system and solar water heater"

		programme and includes as an annex the programme guide, which sets out the eligibility and selection criteria. Entry into force: 19 December 2024
10	Joint Ministerial Decision of the Ministers of Economy and Finance and Environment and Energy, ΥΠΕΝ/ΔΕΠΕΑ/140584/2338 (OJ B 6977/19.12.2024)	Joint Ministerial Decision (JMD) regarding the launch of sub-investment 5: "Promoting energy efficiency in municipal water and sewage companies". The JMD provides the legal basis to launch the call targeting municipal water and sewage companies and includes as an annex the programme guide, which sets out the eligibility and selection criteria. Entry into force: 19 December 2024
11	Joint Ministerial Decision of the Ministers of Economy and Finance and Environment and Energy, ΥΠΕΝ/ΔΕΠΕΑ/140608/2339 (OJ B 6978/19.12.2024)	Joint Ministerial Decision (JMD) regarding the launch of sub-investment 6: " Battery storage systems for businesses".The JMD provides the legal basis to launch support for the installation of battery storage systems for businesses and includes as an Annex the programme guide, which sets out the eligibility and selection criteria. Entry into force: 19 December 2024
12	Joint Ministerial Decision of the Ministers of Economy and Finance and Environment and Energy, ΥΠΕΝ/ΥΔΕΝ/13239/69 (OJ B 362/05.02.2025)	Amendment of the JMD launching sub-investment 4: "Renewable water heating systems for households". Entry into force: 5 February 2025

3. Analysis:

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

Entry into force of a Ministerial Decision launching the following support programmes: 1. Energy renovation on residential buildings, including setting up a selection process to ensure that the primary energy consumption of residences is reduced by at least 30% compared to the residence's initial performance calculated in kWh/m2 and energy-poor households shall be supported in the form of increased grants percentage. Furthermore, in accordance with the measure description, **the investment shall improve the energy efficiency of residential buildings, it comprises renovations that shall yield significant primary energy savings, thus contributing to the relevant targets of the National Energy and Climate Plan (NECP).**

Sub-investment 1, "Energy renovation on residential buildings", was launched on 19 December 2024 through the adoption of a Joint Ministerial Decision, which entered into force on 19 December 2024 as set out under Recital 39 (evidence #2). Evidence #2 includes in annex a programme guide, which under section 3.2 sets out the eligible interventions, including household frames (windows, doors), thermal insulation, heating and cooling systems, smart technologies and battery energy storage systems. Section

5.6 and 5.7 sets out the selection process, including details of selection criteria applied and the assessment process.

Section 3.1 sets out that in order to be eligible each renovation will need to achieve an upgrade by at least three energy classes compared to the situation of the residency prior to the intervention. Section 3.1 also sets out that this means that each renovation should therefore result in the reduction in terms of primary energy savings of, at least, 30%. Section 7.2 and 7.3 sets out details on the two energy performance certificates (before and after) that each beneficiary will need to provide, in order to demonstrate that the actual primary energy savings achieved exceeds the set target (i.e. 30%) compared to the residence's initial performance calculated in kWh/m²). The eligibility requirements along with the primary energy savings target, as set out above, will improve the energy efficiency of residential buildings through yielding significant primary energy savings, thus contributing to the relevant targets of the National Energy and Climate Plan (NECP), as set out under section 2.5.2 in the updated NECP submitted by Greece to the European Commission on 20 December 2024. Section 2.2 sets out various groups of eligible beneficiaries. Energy-poor households are defined as households with a declared annual income of maximum EUR 5 000 (individual households) or EUR 10 000 (family households). These households are eligible to receive a grant covering 95% of the overall cost of the intervention. In comparison, households exceeding this income threshold are eligible to receive a grant covering 50% or 65%. The higher rate is for households with three or more children.

Entry into force of a Ministerial Decision launching the following support programmes: [...] 2. Energy efficiency on public sector buildings and the private sector (non-residential buildings), including setting up a selection process to ensure that the primary energy consumption of beneficiaries is reduced by at least 30% compared to the residence's initial performance calculated in kWh/m².

Sub-investment 2, “Energy efficiency on public sector buildings and the private sector (non-residential buildings)”, is implemented through three support programmes, namely: a) energy efficient renovations of kindergartens and schools (“Athina”); b) energy efficient renovations of municipal nurseries (“Foivos”) and c) energy efficient renovations – hotels in remote areas. Sub-investment 2a) energy efficient renovations of kindergartens and schools (“Athina”) was launched on 19 December 2024 through the adoption of a Joint Ministerial Decision, which included in annex a programme guide (evidence #3). Sub-investment 2b) energy efficient renovations of municipal nurseries (“Foivos”) was launched on 19 December 2024 through the adoption of a Joint Ministerial Decision, which included in annex a programme guide (evidence #4). Sub-investment 2c) energy efficient renovations – hotels in remote areas was launched on 19 December 2024 through the adoption of a Joint Ministerial Decision, which included in annex a programme guide (evidence #5).

For sub-investment 2a), section 1.2 of the programme guide sets out that municipalities operating nurseries and/or schools are eligible to submit an application. Section 1.4 sets out the eligible interventions, including frames (windows, doors), thermal insulation and heating and cooling systems for the public sector buildings. Section 7 sets out the selection process, including the evaluation of submitted applications using a metric called “Heating Degree Days” (HDD), which is used to estimate a building's heating needs. Section 4.1 (point 9) sets out each intervention will need to result in primary energy savings of, at least, 30%. Section 4.1 (point 12) sets out that the beneficiary will need to submit a second energy performance certificate following the completion of the renovation, in order to

demonstrate that the primary energy consumption is reduced by at least 30% compared to the residence's initial performance calculated in kWh/m².

For sub-investment 2b), section 1.2 of the programme guide sets out that public nurseries are eligible to submit an application. Section 1.4 sets out the eligible interventions, including frames (windows, doors), thermal insulation and heating and cooling systems for the public sector buildings. Section 7 sets out the selection process, including the evaluation of submitted applications using a metric called “Heating Degree Days” (HDD), which is used to estimate a building's heating needs. Section 4.1 (point 9) sets out each intervention will need to result in primary energy savings of, at least, 30%. Section 4.1 (point 12) sets out that the beneficiary will need to submit a second energy performance certificate following the completion of the renovation, in order to demonstrate that the primary energy consumption is reduced by at least 30% compared to the residence's initial performance calculated in kWh/m².

For sub-investment 2c), section 1.3 of the programme guide sets out the hotels that are eligible to submit an application. Section 1.4 sets out the eligible interventions, including frames (windows, doors), thermal insulation and heating and cooling systems for the public sector buildings. Section 1.8 sets out the selection process with applications being assessed in the order of submission. Section 1.6.1 sets out each intervention will need to result in primary energy savings of, at least, 30%. Section 1.6.2 sets out that the determination of the primary energy savings achieved is made exclusively through the use of energy performance certificates. The beneficiary will need to submit an energy performance certificate before the renovation and a second energy performance certificate following the completion of the renovation that demonstrate that the primary energy consumption is reduced by at least 30% compared to the residence's initial performance calculated in kWh/m².

Entry into force of a Ministerial Decision launching the following support programmes: [...] 3. Photovoltaic systems for auto-consumption in residential buildings and agricultural sector. Furthermore, in line with the description of the measure, **this scheme shall be compliant with Article 15 of EU Directive 2019/944, which sets out common rules for the internal market for electricity.**

Sub-investment 3, “Photovoltaic systems for auto-consumption in residential buildings and agricultural sector” was launched on 2 May 2023 through the adoption of a Joint Ministerial Decision, which sets out in details the scope of this support programme, including the eligibility and selection criteria (evidence #6). The Joint Ministerial Decision was amended on 8 November 2023 (evidence #7) and 8 April 2024 (evidence #8). Articles 3-5 set out that the beneficiaries of this support programme are households and farmers and that support is provided for the installation of photovoltaic (PV) systems with or without a storage system for the self-consumption of energy. These articles set out the participation in this programme is open to individuals (households/residential buildings) and farmers (either professional farmers or farmers under special status) who, at the time of application, have signed a relevant Connection Agreement for the photovoltaic station and storage system (if applicable) with HEDNO (the Hellenic Electricity Distribution Network Operator).

As concerns auto-consumption, Article 5 (evidences #6, #7 and #8) sets out that Article 14A of Law 3468/2006 (Official Journal A 129), as amended, sets out the legal framework concerning energy offsetting. Energy offsetting is applied for photovoltaic systems with installed capacities up to 30kW, intended to meet the beneficiaries' own needs. For installed capacities exceeding 30kW, beneficiaries can cover their consumption with the produced energy and may inject surplus electricity into the grid, either with or without compensation. For surplus energy, self-consumers may receive compensation.

Recitals 3 and 11 of evidences #6, #7 and #8, sets out that the Joint Ministerial Decision(s) are consistent with the provisions set out by the EU Directive 2019/944.

Entry into force of a Ministerial Decision launching the following support programmes: [...] 4. Renewable water heating systems for households to support the deployment of renewable energy sources (RES) in residential buildings by: installation of new solar water heaters, heat pumps and RES systems using new modern technology, or replacement of energy-consuming electric water heaters using old technology with new solar water heaters, heat pumps and RES systems using new modern technology. Energy-poor households shall be supported in the form of increased grants percentage (applicable only to solar water heaters). Furthermore, the investment shall support the deployment of renewable energy sources (RES) in residential buildings by financing the installation of new RES systems. The investment shall provide financial assistance to households for the following purposes: installation of new solar water heaters, heat pumps and RES systems using new modern technology, or replacement of energy-consuming electric water heaters using old technology with new solar water heaters, heat pumps and RES systems using new modern technology.

Sub-investment 4, “energy efficiency renovations for residential buildings” was launched on 19 December 2024 through the adoption of a Joint Ministerial Decision, which included in annex a programme guide (evidence 9). Section 2.1 and 2.2 set out that eligible applicants are households. Section 2.3 sets out two categories of eligible equipment: i) Category A: subsidy for the purchase of a new solar water heater with modern technology; and Category B: subsidy for the purchase of a new heat pump system (including components such as the external unit, fan coil, and piping). Section 2.3 sets out detailed information on the technical requirements of the new solar water heaters, heat pumps and RES systems, requiring new modern technology, including specific certificates for the solar water heaters (i.e. EN 12976-1, EN 12976-2, EN12975-1 and ISO 9806) and energy class A+ (or higher) for the heat pumps. Sections 2.1 and 2.2 (evidence #9) sets out that support is provided for residential building for the deployment of renewable energy sources (RES) through financial support for the purchase of new RES systems, including solar water heaters, heat pumps and RES systems using new modern technology.

Section 2.4 sets out two groups of eligible beneficiaries. Table 5 (part of section 2.4) sets out that energy-poor households are defined as households with a declared annual income of maximum EUR 5 000 (individual households) or EUR 10 000 (family households). These households are eligible to receive a grant covering 60% of the cost of the solar water heater and services paid for the installation with the maximum value of the voucher set at EUR 840 (excl. VAT) for the solar water heater and EUR 180 for the services. In comparison, households exceeding this income threshold are eligible to receive a grant covering 50% of the cost of the solar water heater with the maximum value of the voucher set at EUR 600 (excl. VAT) for the solar water heater and EUR 180 for the services.

Furthermore, in line with the description of the measure, **the old appliances that are replaced shall be recycled in accordance with EU and national legislation.**

As concerns the requirement in the measure description that old appliances that are replaced will be recycled in accordance with EU and national legislation, the amended Joint Ministerial Decision (evidence 12) sets out this obligation under sections 1 and 2, where it refers to the national legislation, namely (i) Law 4819/2021 (“Integrated framework for waste management - Incorporation of Directives 2018/851 and 2018/852 of the European Parliament and of the Council of 30 May 2018 amending Directive 2008/98/EC on waste and Directive 94/62/EC on packaging and packaging waste,

organizational framework of the Hellenic Recycling Organization, provisions on plastic products and the protection of the natural environment, spatial planning, urban planning, energy and related emergency regulations” adopted on 23 July 2021; and (ii) the Joint Ministerial Decision on “Establishing rules, terms and conditions for the alternative management of waste electrical and electronic equipment (WEEE), in compliance with the provisions of Directive 2012/19/EC on waste electrical and electronic equipment (WEEE) of the European Parliament and of the Council of 4 July 2012 (Ministerial Decision, 23615/651/E.103, 8 May 2024) and subsequently amended in 2018 and 2021.

Entry into force of a Ministerial Decision launching the following support programmes: [...] 5. Promoting energy efficiency measures in municipal water and sewage companies through (i) reducing energy consumption of pumping stations and pumping motors; and (ii) undertake studies for the optimal implementation of actions to further improve energy efficiency of these companies.

Sub-investment 5, “Promoting energy efficiency in municipal water and sewage companies”, was launched on 19 December 2024 through the adoption of a Joint Ministerial Decision, which included in annex a programme guide (evidence #10).

Section 1.1 sets out the interventions to be supported through this programme and are divided into two categories. The programme defines two key categories of eligible actions. The first category provides funding for direct interventions aimed at achieving at least a 20% reduction in the primary energy use for pumping stations through the replacement of old equipment, such as pumps and motors. The second category funds strategic studies designed to evaluate energy-saving potential for the municipal water and sewage companies.

Section 1.2 sets out that the beneficiary of this programme are the municipal water and sewage companies.

Entry into force of a Ministerial Decision launching the following support programmes: [...] 6. Support for the installation of battery storage systems for businesses.

Sub-investment 6, “Battery storage systems for businesses”, was launched on 19 December 2024 through the adoption of a Joint Ministerial Decision, which included in annex a programme guide (evidence #11). Section 1 sets out the scope of the programme, which is to support the installation of storage systems for photovoltaic systems or for the installation of a storage system (battery) in already existing active photovoltaic systems. It is noted that only the storage system is subsidised through this programme. Section 3 sets out the eligible beneficiaries of the programme, which are private sector companies operating in Greece.

Section 4 sets out details on the level of the subsidy for the battery storage systems, which varies depending on the size of the company (small – medium – large). For small companies the level of subsidy is 50%, for medium-sized companies the level of subsidy is 40% and for large companies the level of subsidy is 30%. As concerns the services supported (i.e. technical support, technical study for capacity of battery storage system and connection costs with the Hellenic Electricity Distribution Network Operator) the level of subsidy is the same for all category of companies. Section 5 sets out the costs that are eligible for support and are presented in two categories, equipment costs and service costs. For equipment costs the following items are eligible: a) supply and installation of a storage system and associated materials (electrical panel boards, cables, smart meters, etc.); and b) supply and

installation of an Energy Management System (i.e. equipment/software for a more efficient energy production / storage system). For service costs the following items are eligible: a) fee for technical support / project management consultant; b) fee to carry out a study defining the capacity of the battery storage system; and c) fee for the cost of interconnection with HEDNO (Hellenic Electricity Distribution Network Operator) or IPTO (Independent Power Transmission Operator – ADMIE S.A.).

4. Commission Preliminary Assessment: Satisfactory fulfilled

Loan support

Number and name of the Target: 326 EUR 7064 million of financial institutions funds signed with final beneficiaries

Related Measure: 4,7.16980 RRP Loan Facility

Quantitative Indicator: Amount (EUR million)

Baseline: 4518.4

Target: 7064

Time: Q4 2024

1. Context:

The objective of this investment is to use the loan support under the Recovery and Resilience Facility to facilitate the provision of financial incentives to the private sector and promote private investments. The Loan Facility makes use of different distribution channels, among which on-lending through international financial institutions and commercial banks (EUR 15428 million).

Target 326 refers to the on-lending distribution channel and consists of the signature of loan contracts between financial institutions and final beneficiaries amounting to EUR 7064 million (including management fees) of financial institutions funds.

Target 326 is the eighth step of implementation of the investment, and it follows the completion of target 324 (due in Q4 2022) that was part of the second payment request, of target 325 (due in Q4 2023) that was part of the third payment request, and of target 325a (due in Q2 2024) that was part of the fourth payment request. It will be followed by: (i) target 326a concerning the signature with final beneficiaries of EUR 9000 million of financial institutions funds (due in Q2 2025); (ii) target 327 concerning the signature with final beneficiaries of EUR 11182 million of financial institutions funds (due in Q4 2025); (iii) target 327a concerning the signature with final beneficiaries of EUR 13364 million of financial institutions funds (due in Q1 2026); (iv) target 328 concerning the signature with final beneficiaries of EUR 15428 million of financial institutions funds (due in Q2 2026); and (v) milestone 328a concerning the transfer of EUR 15428 million to International Financial Institutions and commercial banks (due in Q2 2026).

The investment has a final expected date for implementation of 30 June 2026.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.	
2	Ministry of Finance report	Report by the Ministry of Finance (protocol number 18819 EΞ 2025 of

		03.02.2025) including the following information on the target completion: • disbursement schedule of the tranches and the allocation of funds; • information on investment costs contributions; • key measurable objectives such as number and volume of signed loan contracts (including information on the Loan Facility strategic pillars) and projects' progress; • Key Performance Indicators (KPIs) on loan values, deferred loan service payments, loans' performance, and interest paid; • reference to the results of the independent auditor reports per project.
3	Reports by financial institutions	Eight reports submitted by the following participating financial institutions on the target completion: European Investment Bank (EIB), European Bank for Reconstruction and Development (EBRD), National Bank of Greece, Piraeus Bank, Alpha Bank, Eurobank, Optima Bank, Attica Bank / Pancreta Bank. The reports also include reference to the results of the independent auditor reports per project.
4	Decision of the Alternate Minister of Finance Number 120536 EΞ 2021, Official Journal B 4522/30.09.2021, as amended by the following Decisions of the Alternate Minister of Finance: 159337 EΞ 2021, Official Journal B 5886/15.12.2021; 47990 EΞ 2022, Official Journal B 1814/13.04.2022; 29692 EΞ 2023, Official Journal B 1087/28.02.2023	Copy of the Decision (and amendments to that Decision) of the Alternate Minister of Finance laying down the procedure for allocating funds to financial institutions, the terms and conditions of the procedure for granting loans to undertakings, the specification of the criteria and methods of checking the eligibility of investments financed with resources from the Recovery and Resilience Facility, and the definition of the procedure, conditions and criteria for awarding the eligibility assessment of investment projects to auditors.
5	Independent certified auditor's assurance report number 18924 EI 2025 / 04.02.2025	Copy of the independent certified auditor's assurance report including the auditor's ex post assessment on the target completion.

3. Analysis:

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

EUR 7064 million (including management fees) of RRF loan facility funds related to International Financial Institutions and commercial banks have been signed with the final beneficiaries [...]. Furthermore, in line with the description of the measure, loans shall be channelled through International Financial Institutions (IFI) and commercial banks (CB).

In accordance with the reports by financial institutions and as confirmed by the Ministry of Finance report, overall, since the establishment of the Loan Facility, EUR 7073 million (including management fees) of Loan Facility funds have been signed between eight financial institutions (international financial institutions and commercial banks) - European Investment Bank (EIB), European Bank for Reconstruction and Development (EBRD), National Bank of Greece, Piraeus Bank, Alpha Bank, Eurobank, Optima Bank, Attica Bank / Pancreta Bank - and final beneficiaries. This amount exceeds the target required by the Council Implementing Decision (EUR 7064 million).

Furthermore, in line with the description of the measure, **the loans provided by the State shall cover a maximum of 50% of the investment costs, with the financial institutions' participation at a minimum 30%, and debtor participation amounting to at least 20%.**

Based on the reports by financial institutions and as confirmed by the Ministry of Finance report the RRF loans (i.e. loans provided by the State) cover 43.7% (maximum 50% requirement in the description of the measure in the Council Implementing Decision), the financial institutions' participation cover 33% (minimum 30% requirement in the description of the measure in the Council Implementing Decision), and the debtor participation covers 23.3% (minimum 20% requirement in the description of the measure in the Council Implementing Decision) of the investment costs.

Furthermore, in line with the mandate defined in milestones 320 and 321: [...] **decision-making shall be based on sound economic criteria and shall be at arms' length from the government [...] financial institutions shall evaluate funding requests and decide based on their internal criteria [...] financial institutions shall ensure that the funded investments have positive net present values [...] an assessment by the financial institution providing the financing is foreseen [...].** Furthermore, in line with the description of the measure, **funded investments should have a positive net present value, ensuring that the decision to finance is based on sound economic criteria.**

According to the reports by financial institutions and as confirmed by the Ministry of Finance report, the funded investments have positive net present values and the decisions for each investment are based on sound economic criteria according to the financial institutions' assessments based on their internal criteria, policies and procedures, at arms' length from the government.

Furthermore, in line with the mandate defined in milestones 320 and 321, **funded investments should be aligned with the strategic pillars for the Loan Facility [...].** Furthermore, in line with to the description of the measure, **funded investments should be aligned with the five strategic pillars set for the Loan Facility, namely green transition, digitalisation, extroversion, economies of scale through mergers and acquisitions, innovation (R&D).**

The reports by financial institutions, in accordance with the Ministry of Finance report, the amount of EUR 7073 million (including management fees) concerns 417 loan contracts in the following Loan Facility strategic pillars: green transition; digitalisation; extroversion; innovation (R&D).

Furthermore, in line with the mandate defined in milestones 320 and 321, **a dedicated Investment Board shall monitor the implementation, without being involved in the selection process. Financial institutions shall report to the Investment Board on regular intervals.**

According to Article 7 of the Decision of the Alternate Minister of Finance (120536 ΕΞ 2021, Official Journal B 4522/30.09.2021, as amended), a dedicated Investment Board monitors implementation, and

financial institutions report occasionally to that Investment Board. Moreover, that Article provides the list of the Investment Board's responsibilities, which does not include any involvement of the Investment Board in the selection process.

Furthermore, in line with the mandate defined in milestones 320 and 321, **the amount of the disbursement shall occur in tranches.**

According to the reports by financial institutions and as confirmed by the Ministry of Finance report, disbursements to financial institutions occurred in tranches.

Furthermore, in line with the mandate defined in milestones 320 and 321, **key performance indicators (KPIs) shall be set for the monitoring of disbursed loans that can also serve as benchmarks for the conditional release of further tranches.**

Based on the reports by financial institutions and as confirmed by the Ministry of Finance report, key performance indicators were set for the monitoring of disbursed loans. These indicators can also serve as benchmarks for the conditional release of further tranches. Financial institutions provided the relevant information as per the Loan Facility framework and the operational agreements signed with Greece. Specifically, the key performance indicators for the loan contracts signed demonstrate:

- i. Value of loans disbursed to final beneficiaries over total value of loan contracts signed: EUR 2599 million loans disbursed to final beneficiaries over EUR 7073 million loan contracts signed (including management fees).
- ii. Value of deferred loan service payments over total value of ordinary loan service payments: There were no deferred loan service payments.
- iii. Value of performing loans over total value of loan portfolio and corresponding values for loans under restructuring and the different categories of non-performing exposures in the loan portfolio (0-90 days past due; over 90 days past due but non-denounced; denounced loans), including the recoveries related to each of these categories of non-performing exposures: All RRF loans are currently serviced at 100% of the loan portfolio.
- iv. Value of interest paid over value of accrued interest: The value of interest paid is EUR 24.5 million, and the value of accrued interest is EUR 21.3 million.
- v. Value of interest paid over value of loans disbursed to final beneficiaries: EUR 24.5 million interest paid over EUR 2599 million of loans disbursed to final beneficiaries.

Furthermore, in line with the mandate defined in milestones 320 and 321, **the State and the financial institutions shall participate pari passu and all decisions regarding restructuring shall be allocated to the financial institutions.**

According to Article 6 of the Decision of the Alternate Minister of Finance (120536 ΕΞ 2021, Official Journal B 4522/30.09.2021, as amended), the Greek State and the financial institutions participate pari passu, and all decisions regarding restructuring are to be allocated exclusively to the financial institutions, if / when applicable.

Furthermore, in line with the mandate defined in milestones 320 and 321, **refinancing of outstanding loans shall be excluded.** Furthermore, in line with the mandate defined in milestone 321, **no state guarantee shall be provided on loans extended by commercial banks in the framework of the Loan Facility.**

According to Article 6 of the Decision of the Alternate Minister of Finance (120536 EΞ 2021, Official Journal B 4522/30.09.2021, as amended), no refinancing of outstanding loans and no State guarantees shall be provided on loans extended by commercial banks.

[...] ex-ante verification by independent auditors of compliance with governance, selection, monitoring and audit and loss-sharing criteria, the Do No Significant Harm Technical Guidance (2021/C58/01) and the contribution to the 41.5% climate target and 20.8% digital target. Furthermore, in line with the mandate defined in milestones 320 and 321: **funded investments should comply with State aid rules [...] an assessment by an independent certified auditor prior to the provision of financing is foreseen [...] independent auditors shall assess the eligibility of the investments according to the selection criteria and compliance with relevant State aid rules [...].** Furthermore, in line with the description of the measure: **[...] the Loan Facility shall finance only eligible projects [...] funded investments should comply with State aid rules and the Do No Significant Harm Technical Guidance (2021/C58/01) [...] independent auditors shall verify compliance with DNSH and with the 41.5% climate target and 20.8% digital target before each request for disbursement.**

According to the reports by financial institutions and as confirmed by the Ministry of Finance report, independent auditors verified ex ante (i.e. before loan contract signature and requests for disbursement) compliance with governance, selection, monitoring and audit and loss-sharing criteria, State aid rules, the Do No Significant Harm Technical Guidance (2021/C58/01) and the contribution to the 41.5% climate target and 20.8% digital target. The reports by the financial institutions and the Ministry of Finance summarize the findings of independent auditors' reports for each project, specifying the audit service provider and the reference number for each project. These independent audit reports confirm that an independent auditor, selected from the official list of auditors designated for the Loan Facility, conducted the final eligibility assessment for each investment project. They include the name / title of the independent auditor responsible for the verification and detail all the elements assessed, as per the list below:

- i. The eligibility of the investment and the budget.
- ii. The investment project's appropriate categorisation under the Loan Facility strategic pillars.
- iii. The compatibility of the interest rate granted considering relevant State aid rules.
- iv. That the project does not already benefit from double funding either from the Recovery and Resilience Facility or any other Union funding programme for the same expenditure.
- v. The project's compliance with the Do No Significant Harm Technical Guidance (2021/C58/01) confirming:
 - a. Compliance with the relevant EU and national environmental legislation.
 - b. The adequate application of the climate and environmental sections of the Commission's technical guidance on sustainability proofing for the InvestEU fund (2021/C 280/01).
 - c. That the project does not relate to activities excluded from eligibility.
- vi. The contribution of the project to the climate target and the digital target before each request for disbursement, in accordance with the methodology in Annexes VI and VII to the Recovery and Resilience Facility Regulation (including the relevant intervention fields), and the compliance by the financial institutions with the relevant legal provisions regarding the climate and digital commitments.

Furthermore, in line with the mandate defined in milestones 320 and 321: [...] **an ex post assessment by an independent certified auditor is foreseen [...]**

According to the independent certified auditor's assurance report number 18924 EI 2025 / 04.02.2025, an ex post assessment by that auditor has been conducted, certifying the satisfactory fulfilment of this target.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 374 Upgrade My Home - Implementing Agreement between the Hellenic Development Bank and the Ministry of Finance

Related Measure: 1.2.16401 Energy Upgrade Programme “Upgrade My Home”

Qualitative Indicator: Entry into force of the Implementing Agreement

Time: Q4 2024

1. Context:

This measure shall consist of a public investment in the “Upgrade My Home” Facility, in order to incentivise private investment and improve access to finance in Greece’s housing sector. The Facility shall operate by providing loans directly to the private sector. On the basis of the RRF Investment, the Facility “Upgrade My Home” aims at initially providing at least EUR 300 million of financing.

Milestone 374 requires the entry into force of the Implementing Agreement between the Hellenic Development Bank and the Ministry of Finance.

Milestone 374 is the first step of the implementation of the investment. It will be followed by: (i) target 375 that requires that financial intermediaries shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use at least 50% of the RRF investment into the Facility (due in Q4 2025); (ii) target 376 that requires that financial intermediaries shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use at least 100% of the RRF investment into the Facility (due in Q2 2026); (iii) milestone 377 that requires that Greece shall transfer EUR 300 million to the Hellenic Development Bank for the Facility (due in Q2 2026).

The investment has a final expected date for implementation of 31 August 2026.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone requirements (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) have been satisfactorily fulfilled	
2	Implementing Agreement between the Hellenic Development Bank and the Ministry of Finance and Annexes for the “Upgrade My Home” Facility: • Annex I: Operational plan for the “Upgrade My Home” Facility • Annex II: Call to financial intermediaries for the “Upgrade My Home” Facility (251428/20.12.2024) • Annex III: Funding agreement between the Hellenic Development Bank and financial intermediaries for the “Upgrade My Home”	Copy of Implementing Agreement between the Hellenic Development Bank and the Ministry of Finance, and copies of Annexes I, II, III, IV to that agreement

	Facility (template) • Annex IV: Decision 190078 EΞ 2024 of the Alternate Minister of Economy and Finance, the Deputy Minister of Economy and Finance, the Minister of Environment and Energy, and the Minister of Social Cohesion and Family Affairs, Official Journal B 6896/16.12.2024, “Criteria for assessing eligibility for the housing loans programme for natural persons ‘Upgrade My Home’, with resources from the Recovery and Resilience Facility and for determining the procedure for making funds available to the Hellenic Development Bank and financial institutions”	
3	Addendum to the Implementing Agreement between the Hellenic Development Bank and the Ministry of Finance	Copy of Addendum to the Implementing Agreement between the Hellenic Development Bank and the Ministry of Finance
4	Law No. 3912/2011, published in the Official Journal A 17/17.02.2011, “Establishment of a national fund for entrepreneurship and development”	Copy of Law No. 3912/2011 providing the establishment of a national fund for entrepreneurship and development
5	Law No. 4608/2019, published in the Official Journal A 66/25.04.2019, “Hellenic Development Bank and attraction of strategic investments and other provisions”	Copy of Law 4608/2019 on the Hellenic Development Bank (amending provisions of Law No. 3912/2011)
6	Law No. 5079/2023, published in the Official Journal A 215/22.12.2023, “Organisational and procedural provisions for development, interventions for the empowerment of the just developmental transition and other urgent provisions”	Copy of Law 5079/2023, including provisions on the Hellenic Development Bank’s Board of Directors

3. Analysis:

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

Entry into force of the Implementing Agreement. Furthermore, in line with the description of the measure, **in order to implement the investment into the Facility “Upgrade My Home”, Greece and the Hellenic Development Bank shall sign an Implementing Agreement.**

The Greek authorities submitted the Implementing Agreement between the Hellenic Development Bank and the Ministry of Finance, and Annexes I, II, III, IV to that agreement for the “Upgrade My Home” Facility. The Annexes concern:

- Annex I: Operational plan for the “Upgrade My Home” Facility;
- Annex II: Call to financial intermediaries for the “Upgrade My Home” Facility (251428/20.12.2024);

- Annex III: Funding agreement between the Hellenic Development Bank and financial intermediaries for the “Upgrade My Home” Facility (template);
- Annex IV: Joint Ministerial Decision including the criteria for assessing eligibility for the “Upgrade My Home” Facility and determining the procedure for making funds available to the Hellenic Development Bank and financial institutions (190078 ΕΞ 2024, Official Journal B 6896/16.12.2024).

The Implementing Agreement was signed on 20 December 2024 by the Alternate Minister of Economy and Finance, and the Chief Executive Officer of the Hellenic Development Bank. Article 17 of the main body of the Implementing Agreement provides that the Implementing Agreement enters into force from the date of its signature.

Moreover, the justification and substantiating evidence provided by the Greek authorities cover all constitutive elements of the measure description.

Furthermore, in line with the description of the measure, **the Facility shall operate by providing loans directly to the private sector. On the basis of the RRF Investment, the Facility “Upgrade My Home” aims at initially providing at least EUR 300 million of financing.**

Articles 2 and 3 of Annex IV to the Implementing Agreement (Joint Ministerial Decision) provide that the Facility “Upgrade My Home” concerns the creation of a financial instrument for co-financed housing loans to individuals (natural persons) for residential energy efficiency renovations (main or non-rented secondary residences belonging to those individuals). Article 3 of the main body of the Implementing Agreement and Article 2 of Annex IV to the Implementing Agreement (Joint Ministerial Decision) provide that the Facility “Upgrade My Home” will be financed by EUR 300 million of RRF funds.

Furthermore, in line with the description of the measure, **the Facility “Upgrade My Home” shall be managed by the Hellenic Development Bank as the implementing partner.**

Article 2 of the main body of the Implementing Agreement provides that the Greek State entrusts the task of managing the Facility “Upgrade My Home” to the Hellenic Development Bank.

Furthermore, in line with the description of the measure, **the Hellenic Development Bank shall select the commercial banks as financial intermediaries to participate in the Facility, in an open, transparent and non-discriminatory manner, through an open call.**

Article 2 of the main body of the Implementing Agreement provides that the Hellenic Development Bank shall publish an open call for the participation of commercial banks into the Facility. That Article further provides that commercial banks shall be selected by the Hellenic Development Bank in an open, transparent, proportional, and non-discriminatory process through that call.

Furthermore, in line with the description of the measure, **the Facility shall include the following product line: [...] commercial banks shall co-finance the energy efficiency renovations loans issued under the Facility. These loans will be provided to individuals for energy upgrades in their primary or non-leased secondary residences. The loan structure shall provide for 75% interest-free funding from the Facility “Upgrade My Home”, and 25% funding from participating banks at market rates.**

Articles 2 and 3 of Annex IV to the Implementing Agreement (Joint Ministerial Decision) provide that the Facility “Upgrade My Home” concerns the creation of a financial instrument for co-financed housing loans to individuals (natural persons) for residential energy efficiency renovations (main or non-rented

secondary residences belonging to those individuals). Article 5 of Annex IV to the Implementing Agreement (Joint Ministerial Decision) provides that each loan shall be co-financed with 75% of the funding provided interest-free from the RRF loan component and the Facility “Upgrade My Home”, and the remaining 25% from own resources of participating commercial bank, which will be at market rates.

Furthermore, in line with the description of the measure, **the eligible expenses will, for example, include the following interventions:**

- a. Thermal insulation (internal / external).**
- b. Installation of a green roof.**
- c. Replacement of energy-efficient window frames and glass panes.**
- d. Replacement / installation of a solar water heater.**
- e. Installation of permanent external shading systems.**
- f. Replacement / installation of heating-cooling systems (fossil fuel generated are not eligible) utilising renewable energy sources or high-efficiency combined heat and power systems (e.g. electric heat pumps, inverter air conditioning units of energy class A+ or higher).**
- g. Installation of thermostatic regulation systems.**
- h. Installation of energy storage systems (batteries) from renewable energy sources.**
- i. Installation of photovoltaic stations, small wind turbines, and other renewable energy sources.**
- j. Installation work / Services from technical consultants or engineers.**

Article 4 of Annex IV to the Implementing Agreement (Joint Ministerial Decision) provides a list of the eligible interventions that can be financed under the Facility “Upgrade My Home”, which include the interventions described in points a. to j. as set out in the Council Implementing Decision.

Furthermore, in line with the description of the measure, **the Implementing Agreement shall include the following content:**

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

In the context of the Facility “Upgrade My Home”, the final investment decision concerns the selection of the commercial banks as financial intermediaries from the Hellenic Development Bank. Section 3 of Annex II (call to financial intermediaries) describes the decision-making process for the selection of commercial banks by the Hellenic Development Bank. As provided in that section, the Hellenic Development Bank shall establish an Assessment Committee to oversee the selection process. This Committee shall be responsible for evaluating the completeness and eligibility of applications submitted by commercial banks. Further, the Assessment Committee shall provide its recommendation to the Board of Directors for approval. Article 13 of Law No. 3912/2011 provides that the decisions of the Hellenic Development Bank’s Board of Directors are taken by majority of votes from its members.

Moreover, Articles 4, 10 and 11 of Law No. 3912/2011, Articles 1 and 2 of Law No. 4608/2019, and Article 20 of Law No. 5079/2023 demonstrate how the Hellenic Development Bank and its Board of Directors operate and take decisions independently from the government, including through the participation of independent board members. More specifically, it is stated that the members of the Board of Directors are selected by the General Assembly of the Hellenic Development Bank. They are only bound by the law and by the internal policies and regulations of the Hellenic Development Bank, and serve four year fixed term mandates. Therefore, it is considered that those members exercise their duties independently from the government, and the continuation in the role does not depend on complying with government directives.

2. Key requirements of the financial products, which shall include:

a. The description of the financial products and eligible final beneficiaries.

Articles 2 and 3 of Annex IV to the Implementing Agreement (Joint Ministerial Decision) provide that the Facility “Upgrade My Home” concerns the creation of a financial instrument for co-financed housing loans to individuals (natural persons) as eligible final beneficiaries, for residential energy renovations (main or non-rented secondary residences belonging to those individuals).

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

Article 9 of the main body of the Implementing Agreement provides that the final beneficiaries shall be selected based on their economic viability, the compliance with the Facility’s requirements, and the eligibility conditions.

c. The requirement that final beneficiaries of the Facility shall not receive support from other Union instruments to cover the same cost.

Article 2 of the main body of the Implementing Agreement provides that the final beneficiaries of loans from the Facility “Upgrade My Home” shall not have received funding from another financial instrument or measure financed by the RRF, or from any other Union instrument to cover the same cost.

3. The amount covered by the Implementing Agreement, the fee structure for the implementing partner and financial intermediaries, and the requirement to reinvest any reflows according to the investment policy of the Facility unless they are used to service loan repayments of the Recovery and Resilience Facility.

Article 3 of the main body of the Implementing Agreement and Article 2 of Annex IV to the Implementing Agreement (Joint Ministerial Decision) provide that the Facility “Upgrade My Home” will be financed by EUR 300 million of RRF funds. Article 6 of the main body of the Implementing Agreement provides the fee structure for the Hellenic Development Bank as the implementing partner. Appendix 2 of Annex II to the Implementing Agreement (call to financial intermediaries) provides the fee structure for commercial banks as financial intermediaries. Articles 3 and 5 of the main body of the Implementing Agreement provide that any reflows will be used to service loan repayments of the Recovery and Resilience Facility.

4. Monitoring, audit, and control requirements, including the description of the implementing partner’s procedures that shall ensure the prevention, detection and correction of fraud, corruption, and conflicts of interest.

Article 2 of the main body of the Implementing Agreement describes that measures shall be undertaken by the Hellenic Development Bank regarding monitoring, audit, and control requirements in accordance with best practices applied by development banks. In this respect, the Hellenic Development Bank shall enforce its internal policies and regulatory framework for its operation to implement appropriate measures for early prevention, detection and addressing irregularities and cases of fraud, corruption, and conflicts of interest.

5. The Hellenic Development Bank shall sign Funding Agreements with the financial intermediaries in line with key requirements that shall be provided as an annex of the Implementing Agreement.

Article 2 of the main body of the Implementing Agreement provides that the Hellenic Development Bank shall sign funding agreements with commercial banks as financial intermediaries in accordance with the Facility's framework and requirements. The Implementing Agreement includes as an annex (Annex II) a template of the funding agreements to be signed between the Hellenic Development Bank and commercial banks.

The key requirements of the Funding Agreements shall include all the requirements under which the Facility operates, including:

- **The final decision on the loans issuances shall be taken by the financial intermediaries in accordance with their policies and procedures, independently from the government.**

Article 3 of Annex III to the Implementing Agreement (funding agreement) provides that the final decision on the loans issuances shall be taken by commercial banks as financial intermediaries in accordance with their applicable credit policies and internal procedures, without any participation in the above procedures by the Hellenic Development Bank or the government.

- **The obligation of the financial intermediaries to take their decisions in compliance mutatis mutandis with the investment policy requirements specified above.**

Article 3 of Annex III to the Implementing Agreement (funding agreement) provides that the issuance, disbursement and monitoring related to loan contracts shall be carried out by the commercial banks as financial intermediaries in accordance with the legal and regulatory framework applicable to them, and in compliance with the requirements of the Facility "Upgrade My Home".

- **Monitoring, audit, and control requirements for financial intermediaries, including:**
 - **The description of the financial intermediaries' monitoring system to report on the investment mobilised.**

Article 10 of Annex III to the Implementing Agreement (funding agreement) describes the financial intermediaries' monitoring system to report on the investment mobilised. Specifically, that Article provides for the obligation of financial intermediaries to report on queries concerning the monitoring and evaluation in the context of the Facility.

- **The description of the financial intermediaries' procedures that shall ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.**

Article 3 of Annex III to the Implementing Agreement (funding agreement) provides that commercial banks as financial intermediaries are required to fulfil their obligations towards the supervising

competent authorities, in particular as regards their due diligence measures and measures to prevent, detect and effectively address irregularities and cases of fraud, corruption and conflicts of interest in a timely manner.

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

Article 4 of Annex III to the Implementing Agreement (funding agreement) provides that commercial banks must ensure the eligibility of each operation in compliance with the Facility's requirements as specified in the Implementing Agreement and its Annexes, before committing to financing an operation (i.e. before granting a pre-approval status to the final beneficiary).

- **The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of the financial intermediaries. These audits shall verify: i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the climate target requirements; and iii) that the requirement that final beneficiaries of the Facility have not received support from other Union instruments to cover the same cost is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable agreements are being respected.**

Article 3 of Annex III to the Implementing Agreement (funding agreement) provides that the commercial banks as financial intermediaries are required, based on an audit plan established on an annual basis for the risk-based assessment of the corporate governance system, to verify: i) the effectiveness of the control systems, including the detection of fraud, corruption and conflicts of interest; ii) the fulfilment of the requirement that the final beneficiaries of the Facility have not received funding from other Union instruments to cover the same cost; iii) the legality of the transactions and the compliance with the terms and conditions of the relevant agreements in the context of the Facility; and iv) compliance with the climate target requirements.

6. Requirements for climate investments carried out by the implementing partner: at least EUR 120 million of the RRF investment into the “Upgrade My Home” Facility shall contribute to the climate change objectives in accordance with Annex VI to the RRF Regulation.

Article 2 of the main body of the Implementing Agreement provides that at least EUR 120 million of the RRF investment into the “Upgrade My Home” Facility shall contribute to the climate change objectives in accordance with Annex VI to the RRF Regulation.

Financial intermediaries shall be required to provide a justification of the selected intervention field for each project supported, together with a description of the project, for the purpose of the computation of the climate contribution. The implementing partner shall also be required to provide to the Member State a semi-annual report on the implementation of each project/activity.

Article 2 of the main body of the Implementing Agreement and Article 3 of Annex III to the Implementing Agreement (funding agreement) foresee that commercial banks as financial intermediaries are required to provide a description and justification as to the intervention field in which the expenses of residential energy efficiency interventions are attributed to. Article 12 of the main body

of the Implementing Agreement foresees that the Hellenic Development Bank shall provide to the Ministry of Finance a semi-annual report on the implementation of the Facility.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: 378 My Home II - Implementing Agreement between the Hellenic Development Bank and the Ministry of Finance

Related Measure: 3.4.16400 Affordable Housing Programme “My Home II”

Qualitative Indicator: Entry into force of the Implementing Agreement

Time: Q4 2024

1. Context:

This measure shall consist of a public investment in the “My Home II” Facility, in order to incentivise private investment and improve access to finance in Greece’s housing sector. The Facility shall operate by providing loans directly to the private sector. On the basis of the RRF Investment, the Facility “My Home II” aims at initially providing at least EUR 1000 million of financing.

Milestone 378 requires the entry into force of the Implementing Agreement between the Hellenic Development Bank and the Ministry of Finance.

Milestone 378 is the first step of the implementation of the investment. It will be followed by: (i) target 379 that requires that financial intermediaries shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use at least 50% of the RRF investment into the Facility (due in Q4 2025); (ii) target 380 that requires that financial intermediaries shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use at least 100% of the RRF investment into the Facility (due in Q2 2026); (iii) milestone 381 that requires that Greece shall transfer EUR 1000 million to the Hellenic Development Bank for the Facility (due in Q2 2026).

The investment has a final expected date for implementation of 31 August 2026.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone requirements (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) have been satisfactorily fulfilled	
2	Implementing Agreement between the Hellenic Development Bank and the Ministry of Finance and Annexes for the “My Home II” Facility: • Annex I: Operational plan for the “My Home II” Facility • Annex II: Call to financial intermediaries for the “My Home II” Facility (251427/20.12.2024) • Annex III: Funding agreement between the Hellenic Development Bank and financial intermediaries for the “My Home II” Facility	Copy of Implementing Agreement between the Hellenic Development Bank and the Ministry of Finance, and copies of Annexes I, II, III, IV to that agreement.

	(template) • Annex IV: Decision 189973 ΕΞ 2024 of the Alternate Minister of Economy and Finance, the Deputy Minister of Economy and Finance, the Minister of Environment and Energy, and the Minister of Social Cohesion and Family Affairs, Official Journal B 6894/16.12.2024, “Criteria for assessing eligibility for the housing loans programme for natural persons ‘My Home II’, with resources from the Recovery and Resilience Facility and for determining the procedure for making funds available to the Hellenic Development Bank and financial institutions”	
3	Law No. 3912/2011, published in the Official Journal A 17/17.02.2011, “Establishment of a national fund for entrepreneurship and development”	Copy of Law No. 3912/2011 providing the establishment of a national fund for entrepreneurship and development
4	Law No. 4608/2019, published in the Official Journal A 66/25.04.2019, “Hellenic Development Bank and attraction of strategic investments and other provisions”	Copy of Law 4608/2019 on the Hellenic Development Bank (amending provisions of Law No. 3912/2011)
5	Law No. 5079/2023, published in the Official Journal A 215/22.12.2023, “Organisational and procedural provisions for development, interventions for the empowerment of the just developmental transition and other urgent provisions”	Copy of Law 5079/2023, including provisions on the Hellenic Development Bank’s Board of Directors

3. Analysis:

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

Entry into force of the Implementing Agreement. Furthermore, in line with the description of the measure, **in order to implement the investment into the Facility “My Home II”, Greece and the Hellenic Development Bank shall sign an Implementing Agreement.**

The Greek authorities submitted the Implementing Agreement between the Hellenic Development Bank and the Ministry of Finance, and Annexes I, II, III, IV to that agreement for the “My Home II” Facility. The Annexes concern:

- Annex I: Operational plan for the “My Home II” Facility;
- Annex II: Call to financial intermediaries for the “My Home II” Facility (251427/20.12.2024);
- Annex III: Funding agreement between the Hellenic Development Bank and financial intermediaries for the “My Home II” Facility (template);

- Annex IV: Joint Ministerial Decision including the criteria for assessing eligibility for the “My Home II” Facility and determining the procedure for making funds available to the Hellenic Development Bank and financial institutions (189973 ΕΞ 2024, Official Journal B 6894/16.12.2024).

The Implementing Agreement was signed on 20 December 2024 by the Alternate Minister of Economy and Finance and the Chief Executive Officer of the Hellenic Development Bank. Article 17 of the main body of the Implementing Agreement provides that the Implementing Agreement enters into force from the date of its signature.

In line with the description of the measure, **the Facility shall operate by providing loans directly to the private sector. On the basis of the RRF Investment, the Facility “My Home II” aims at initially providing at least EUR 1000 million of financing.**

Articles 2 and 3 of Annex IV to the Implementing Agreement (Joint Ministerial Decision) provide that the Facility “My Home II” concerns the creation of a financial instrument for co-financed housing loans to individuals (natural persons) for the acquisition of their primary residence. Article 3 of the main body of the Implementing Agreement and Article 2 of Annex IV to the Implementing Agreement (Joint Ministerial Decision) provide that the Facility “My Home II” will be financed by EUR 1000 million of RRF funds.

Furthermore, in line with the description of the measure, **the Facility “My Home II” shall be managed by the Hellenic Development Bank as the implementing partner.**

Article 2 of the main body of the Implementing Agreement provides that the Greek State entrusts the task of managing the Facility “My Home II” to the Hellenic Development Bank.

Furthermore, in line with the description of the measure, **the Facility shall include the following product line: The Hellenic Development Bank shall select the commercial banks as financial intermediaries to participate in the Facility, in an open, transparent and non-discriminatory manner, through an open call.**

Article 2 of the main body of the Implementing Agreement provides that the Hellenic Development Bank shall publish an open call for the participation of commercial banks into the Facility. That Article further provides that commercial banks shall be selected by the Hellenic Development Bank in an open, transparent, proportional, and non-discriminatory process through that call.

Furthermore, in line with the description of the measure, **the Facility shall include the following product line: [...] Commercial banks shall co-finance the loans issued under the Facility. These loans will be provided to individuals for the acquisition of primary residence. The loan structure shall provide for 50% interest-free funding from the “My Home II” Facility, and 50% funding from participating banks at market rates.**

Articles 2 and 3 of Annex IV to the Implementing Agreement (Joint Ministerial Decision) provide that the Facility “My Home II” concerns the creation of a financial instrument for co-financed housing loans to individuals (natural persons) for the acquisition of their primary residence. Article 4 of Annex IV to the Implementing Agreement (Joint Ministerial Decision) provides that each loan shall be co-financed with 50% of the funding provided interest-free from the RRF loan component and the Facility “My Home II”,

and the remaining 50% from own resources of participating commercial bank, which will be at market rates.

Furthermore, in line with the description of the measure, **the Implementing Agreement shall include the following content:**

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

In the context of the Facility “My Home II”, the final investment decision concerns the selection of the commercial banks as financial intermediaries from the Hellenic Development Bank. Section 3 of Annex II (call to financial intermediaries) describes the decision-making process for the selection of commercial banks by the Hellenic Development Bank. As provided in that section, the Hellenic Development Bank shall establish an Assessment Committee to oversee the selection process. This Committee shall be responsible for evaluating the completeness and eligibility of applications submitted by commercial banks. Further, the Assessment Committee shall provide its recommendation to the Board of Directors for approval. Article 13 of Law No. 3912/2011 provides that the decisions of the Hellenic Development Bank’s Board of Directors are taken by majority of votes from its members. Moreover, Articles 4, 10 and 11 of Law No. 3912/2011, Articles 1 and 2 of Law No. 4608/2019, and Article 20 of Law No. 5079/2023 demonstrate how the Hellenic Development Bank and its Board of Directors operate and take decisions independently from the government, including through the participation of independent board members. More specifically, it is stated that the members of the Board of Directors are selected by the General Assembly of the Hellenic Development Bank. They are only bound by the law and by the internal policies and regulations of the Hellenic Development Bank, and serve four year fixed term mandates. Therefore, it is considered that those members exercise their duties independently from the government, and the continuation in the role does not depend on complying with government directives.

2. Key requirements of the financial products, which shall include:

a. The description of the financial products and eligible final beneficiaries.

Articles 2 and 3 of Annex IV to the Implementing Agreement (Joint Ministerial Decision) provide that the Facility “My Home II” concerns the creation of a financial instrument for co-financed housing loans to individuals (natural persons) as eligible final beneficiaries, for the acquisition of their primary residence. Article 3 of Annex IV to the Implementing Agreement (Joint Ministerial Decision) further specifies the Facility’s eligibility criteria.

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

Article 9 of the main body of the Implementing Agreement provides that the final beneficiaries shall be selected based on their economic viability, the compliance with the Facility’s requirements, and the eligibility conditions.

c. The requirement that final beneficiaries of the Facility shall not receive support from other Union instruments to cover the same cost.

Article 2 of the main body of the Implementing Agreement provides that the final beneficiaries of loans from the Facility “My Home II” shall not have received funding from another financial instrument or measure financed by the RRF, or from any other Union instrument to cover the same cost.

3. The amount covered by the Implementing Agreement, the fee structure for the implementing partner and financial intermediaries, and the requirement to reinvest any reflows according to the investment policy of the Facility unless they are used to service loan repayments of the Recovery and Resilience Facility.

Article 3 of the main body of the Implementing Agreement and Article 2 of Annex IV to the Implementing Agreement (Joint Ministerial Decision) provide that the Facility “My Home II” will be financed by EUR 1000 million of RRF funds. Article 6 of the main body of the Implementing Agreement provides the fee structure for the Hellenic Development Bank as the implementing partner. Appendix 2 of Annex II to the Implementing Agreement (call to financial intermediaries) provides the fee structure for commercial banks as financial intermediaries. Articles 3 and 5 of the main body of the Implementing Agreement provide that any reflows will be used to service loan repayments of the Recovery and Resilience Facility.

4. Monitoring, audit, and control requirements, including the description of the implementing partner’s procedures that shall ensure the prevention, detection and correction of fraud, corruption, and conflicts of interest.

Article 2 of the main body of the Implementing Agreement describes that measures shall be undertaken by the Hellenic Development Bank regarding monitoring, audit, and control requirements in accordance with best practices applied by development banks. In this respect, the Hellenic Development Bank shall enforce its internal policies and regulatory framework for its operation to implement appropriate measures for early prevention, detection and addressing irregularities and cases of fraud, corruption, and conflicts of interest.

5. The Hellenic Development Bank shall sign Funding Agreements with the financial intermediaries in line with key requirements that shall be provided as an annex of the Implementing Agreement.

Article 2 of the main body of the Implementing Agreement provides that the Hellenic Development Bank shall sign funding agreements with commercial banks as financial intermediaries in accordance with the Facility’s framework and requirements. The Implementing Agreement includes as an annex (Annex II) a template of the funding agreements to be signed between the Hellenic Development Bank and commercial banks.

The key requirements of the Funding Agreements shall include all the requirements under which the Facility operates, including:

- **The final decision on the loans issuances shall be taken by the financial intermediaries in accordance with their policies and procedures, independently from the government.**

Article 3 of Annex III to the Implementing Agreement (funding agreement) provides that the final decision on the loans issuances shall be taken by commercial banks as financial intermediaries in accordance with their applicable credit policies and internal procedures,

without any participation in the above procedures by the Hellenic Development Bank or the government.

- **The obligation of the financial intermediaries to take their decisions in compliance mutatis mutandis with the investment policy requirements specified above.**

Article 3 of Annex III to the Implementing Agreement (funding agreement) provides that the issuance, disbursement and monitoring related to loan contracts shall be carried out by the commercial banks as financial intermediaries in accordance with the legal and regulatory framework applicable to them, and in compliance with the requirements of the Facility “My Home II”.

- **Monitoring, audit, and control requirements for financial intermediaries, including:**
 - **The description of the financial intermediaries’ monitoring system to report on the investment mobilised.**

Article 10 of Annex III to the Implementing Agreement (funding agreement) describes the financial intermediaries’ monitoring system to report on the investment mobilised. Specifically, that Article provides for the obligation of financial intermediaries to report on queries concerning the monitoring and evaluation in the context of the Facility.

- **The description of the financial intermediaries’ procedures that shall ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.**

Article 3 of Annex III to the Implementing Agreement (funding agreement) provides that commercial banks as financial intermediaries are required to fulfil their obligations towards the supervising competent authorities, in particular as regards their due diligence measures and measures to prevent, detect and effectively address irregularities and cases of fraud, corruption and conflicts of interest in a timely manner.

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

Article 4 of Annex III to the Implementing Agreement (funding agreement) provides that commercial banks must ensure the eligibility of each operation in compliance with the Facility’s requirements as specified in the Implementing Agreement and its Annexes, before committing to financing an operation (i.e. before granting a pre-approval status to the final beneficiary).

- **The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of the financial intermediaries. These audits shall verify: i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; and ii) that the requirement that final beneficiaries of the Facility have not received support from other Union instruments to cover the same cost is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable agreements are being respected.**

Article 3 of Annex III to the Implementing Agreement (funding agreement) provides that the commercial banks as financial intermediaries are required, based on an audit plan established

on an annual basis for the risk-based assessment of the corporate governance system, to verify:

- i) the effectiveness of the control systems, including the detection of fraud, corruption and conflicts of interest; ii) the fulfilment of the requirement that the final beneficiaries of the Facility have not received funding from other Union instruments to cover the same cost; and iii) the legality of the transactions and the compliance with the terms and conditions of the relevant agreements in the context of the Facility.

4. Commission Preliminary Assessment: Satisfactorily fulfilled