

29 April 2026

Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the ninth payment request submitted by Italy on 30 December 2025, transmitted to the Economic and Financial Committee by the European Commission

Executive summary

In accordance with Article 24(2) of Regulation (EU) 2021/241, on 30 December 2025, Italy submitted a request for payment for the ninth instalment of the non-repayable support and the ninth instalment of the loan support. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, Italy provided due justification of the satisfactory fulfilment of the 36 milestones and targets of the ninth instalment of the non-repayable support and the 14 milestones and targets of the ninth instalment of the loan support, as set out in Section 2(1)(1.9) and Section 2(2)(2.9) of the Council Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Italy¹.

For 27 targets covering a large number of beneficiaries, in addition to the summary documents and official listings provided by Italy, Commission services have assessed a statistically significant sample of individual files. The sample size has been uniformly set at 60 which corresponds to a confidence level of 95% or above in all cases.

In its payment request, Italy 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 Italy, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all 50 milestones and targets.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Italy's Recovery and Resilience Plan. They notably highlight the continuation of the reform momentum in key policy areas. This includes, among others, reforms in the areas of digitalisation of the justice system, reduction of late payments by public administrations, public procurement, reduction of tax evasion, competition policy, labour market policies and vocational training, as well as measures supporting the green transition, including permitting procedures for renewable energy and the reduction of environmentally harmful subsidies. The milestones and targets also confirm progress towards the completion of investment projects related to the digitalisation of public administration and of the judicial and healthcare systems, strengthening administrative and judicial capacity, culture and tourism, green transition and energy efficiency, training for students and school staff, and urban development.

¹ ST 10160/21; ST 10160/21 ADD 1 REV 2; ST 12259 2023 INIT; ST 16051 2023 INIT; ST 16051 2023 ADD 1; ST 9399 2024 INIT; ST 9399 2024 ADD 1; ST 15114 2024 INIT; ST 15114 2024 ADD 1 REV 1; ST 9587 2025 INIT; ST 9587 2025 ADD 1; ST 15106/25; ST 15106/25 ADD 1 + COR 1; ST 7138/26; ST 7138/26 ADD 1 not yet published.

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

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[M1C1-24]: Individuals participated in the Digital Civil Service

Related Measure: IT-C[M1C1]-I[I1.7]: Basic digital skills

Quantitative Indicator: Number

Target: 8300

Time: Q4 2025

1. Context

The measure aims to reduce the share of the population at risk of digital exclusion, via provision of Digital Education.

Target M1C1-24 is the first target of the measure and requires that at least 8 300 individuals participate in the Digital Civil Service within organisations registered in the national register of Universal Civil Service organisations. The Digital Civil Service offers digital education. Target M1C1-24 is the first step of Investment 1.7, and will be followed by target M1C1-28, which foresees that at least 2 000 000 individuals benefit from digital education and/or facilitation initiatives, as recorded on the “Facilita” platform. The investment has a final expected date for implementation in Q2 2026

2. Evidence provided

1. Summary document duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.
2. Excel database listing the individuals who participated in the Digital Civil Service, including: (i) identification data (name, tax code – *Codice Fiscale*); (ii) reference to the programmes/projects in which the volunteer participated; and (iii) the name and code of the organisation registered in the national register of Universal Civil Service organisations where the individuals carried out Digital Civil Service activities.
3. Copy of the national register of Universal Civil Service organisations, extracted in March 2026.
4. Regulatory and programming acts establishing and operationalising the measure:
 - a. Inter-departmental Agreement (DTD–SCU) entered into force on 14 December 2021
 - b. Digital Civil Service Framework Programme (*Programma Quadro*) entered into force on 19 January 2022, defining the nature of the projects.

In the context of the sampling analysis, an excel file including information on the 8410 individuals who participated in the Digital Civil Service was provided. For each of the 60 sample units, the following additional evidence were provided:

5. Certificates of Participation in the Digital Civil Service (issued in accordance with national legislation);
6. Grant-awarding decisions establishing the funding available for the organisation and programme of digital facilitation/education referenced in the Certificate of Participation.

3. Analysis

The justification and supporting evidence provided by the Italian authorities cover all constitutive elements of the target.

At least 8 300 individuals participated in the Digital Civil Service within organizations registered in the national register of Universal Civil Service organizations.

The Italian authorities reported that 8 410 individuals participated in the Digital Civil Service, thus overachieving the target (8 300) by 110 units (evidence no. 2). To confirm this, the authorities provided a list of individuals who participated in the Digital Civil Service, including: (i) reference to the programmes/projects in which the participants took part; (ii) the name and code of the organisation registered in the national register of Universal Civil Service organisations where the volunteer carried out the Digital Civil Service (evidence no. 2). The authorities also provided a copy of the National Register of Universal Civil Service organizations (evidence no. 3).

Following the selection of a random sample of 60 units, Italy submitted: (i) the Certificate of Participation in the Digital Civil Service; and (ii) the grant-awarding decision establishing the funding available for the organisation and programme referenced in the certificate, consistent with the scope of the measure.

The evidence provided for 60 units confirmed that the requirement for 8300 individuals to (i) participate in the Digital Civil Service (ii) within organizations registered in the national register of Universal Civil Service organizations has been met, and that the goal of 8 300 participants has been exceeded by 111 units.

The Digital Civil Service focuses on digital education and/or digital facilitation activities.

The Inter-departmental Agreement (DTD–DPGSCU) of 14 December 2021 and the SCD framework programme (*Programma Quadro*) of 19 January 2022 define the nature of the projects to be financed under the Digital Civil Service (evidence no. 4). In line with the requirements of the target, the *Programma Quadro* establishes that only two types of projects are eligible for funding under the grants awarding decision: (i) digital education activities directed at citizens at risk of digital exclusion; and (ii) digital facilitation activities for citizens at risk of digital exclusion. These corresponded to the eligibility criteria of the grants awarding decisions for Digital Civil programmes examined during the sampling exercise. The *Programma Quadro* also specifies that only organisations registered in the Universal Civil Service register are eligible for funding.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

[M1C1-27]: APIs in National Digital Data Platform T2

Related Measure: IT-C[M1C1]-I[I1.3]: Data and interoperability

Quantitative Indicator: Number

Baseline: 3000

Target: 7000

Time: Q4 2025

1. Context:

The objective of this investment is to ensure the full interoperability of key datasets and services across central and local public administrations. The measure consists in the set-up of a National Digital Data Platform (“Piattaforma Digitale Nazionale Dati”) enabling the interoperability of datasets through a catalogue of Application Programming Interfaces (APIs) shared across central and local administrations.

This target consists of reaching at least an additional 4 000 Application Programming Interfaces (APIs) published in the API catalogue (for a total of 7 000). The published APIs shall impact several areas which may include but are not limited to: (i) national data related to recruitment, retirement, school and university enrolment (for example, National Student Registry and Public Administration Registry), fiscal compliance, or national information system for medical data and sanitary emergencies. Each API implementation and documentation is to comply with the national interoperability standards, and the National Digital Data Platform framework is to provide functionalities to assess that compliance.

Target M1C1-27 is the last step of the implementation of this investment. It follows the completion of milestone M1C1-4 related to the launch of the National Digital Data platform, and M1C1-18 related to reaching at least 3000 Application Programming Interfaces (APIs) published in the catalogue.

2. Evidence provided:

1. Summary document duly justifying how the target, including all the constitutive elements, was satisfactorily fulfilled.
2. Excel with extracted data by the Italian Department for Digital Transformation on the list of 4429 attested APIs, based on the Excel with extracted data by PagoPA S.p.A mapping the additional 4429 unique and active APIs on the API Catalogue of the National Digital Data Platform, as of 4 November 2025, with respect to the baseline of target M1C1-18 (also included for reference in the Excel).
3. Signed attestation by PagoPA S.p.A of the Excel mapping the additional 4429 unique and active APIs on the National Digital Data Platform, as of 4 November 2025, with respect to the baseline of target M1C1-18.
4. Independent Engineer Report for the verification of the alignment with the specifications of projects related to target M1C1-27, signed and dated 10 December 2025.
5. Link to the Italian API Guidelines Checker: <https://italia.github.io/api-oas-checker/>

7. Guidelines on the technological infrastructure of the National Digital Data Platform for the interoperability of information systems and databases, and its seven annexes, adopted by Directorial Decision n. 0000098 of 19 June 2025 of the Agency for a Digital Italy (AgID).
8. Link to the API catalogue: <https://api.gov.it/it/catalogo>

3. Analysis:

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

This target consists of reaching at least an additional 4 000 Application Programming Interfaces (APIs) published in the API catalogue (for a total of 7 000).

Based on the data extracted provided by PagoPA S.p.A, as of 4 November 2025, 4429 additional Application Programming Interfaces (APIs) have been published in the API catalogue of the National Digital Data Platform (evidence no. 2 and 3) since the satisfactory fulfilment of the preceding target M1C1-18, overachieving the target of 4000 published APIs. Considering the baseline and achievement rate of target M1C1-18 of the seventh payment request of Italy, which equals to 3387 APIs, the Commission services account for a total of 7816 unique and active APIs published in the API catalogue and integrated onto the National Digital Data Platform, overachieving the overall target of 7000.

The excel file containing the data extracted by PagoPA (evidence no. 2), contains, for each unique and active API, *inter alia*, the name of the entity relating to the public administration behind the created API, the tax code of the public administration, the unique code of the provider in the public administration database (IPA), the cluster ID, the API ID, name, and technology, the description of the e-service provided, the first activation and latest version date, the fingerprint, as well as area of impact. Following the selection of a random sample of 60 units, the Commission services conducted a virtual on-the-spot check on 26 January 2026 to verify the publication of at least 4000 additional Application Programming Interfaces (APIs) in the API catalogue. The virtual on-the-spot check was completed successfully, confirming that 4429 APIs were published in the API catalogue of the National Digital Data Platform, for a total of 7816.

The Italian authorities provided a link to the API catalogue, available at <https://api.gov.it/it/catalogo> (evidence no. 7). The Commission services accessed the link provided by the authorities on 2 February 2026 to verify that the link is functional and leads to the API catalogue. This check was completed successfully, confirming that the link is functional and leads to the API catalogue.

The published APIs shall impact several areas which may include but are not limited to: (i) national data related to recruitment, retirement, school and university enrolment (for example, National Student Registry and Public Administration Registry), fiscal compliance, or national information system for medical data and sanitary emergencies.

As described in the technical report by an independent engineer (evidence no. 4, pages 37-38), and shown in the database extracted provided by the PagoPA S.p.A mapping the 4429 APIs (as of 4 November 2025), the scope and impact of each API, which have been defined and mapped into seventeen categories, include the following categories: national data related to recruitment (“Dati nazionali su Assunzioni”), retirement (“Dati nazionali su Pensionamenti”), school and university enrolment (“Dati nazionali su iscrizioni a scuole” and “Dati nazionali su iscrizioni a università”) (including National Education Registry “Anagrafe Nazionale dell’Istruzione” and Public Administration Registry “Indice Nazionale delle Pubbliche Amministrazioni”), fiscal compliance

("Conformità Fiscale"), and national information system for medical data and sanitary emergencies ("Sistema informativo nazionale per i dati medici").

Each API implementation and documentation shall comply with the national interoperability standards. The National Digital Data Platform framework shall provide functionalities to assess that compliance.

The technical interoperability standards are defined in the guidelines by the Agency for a Digital Italy ("Agenzia per l'Italia Digitale") (AgID) titled "Guidelines on the technological infrastructure of the National Digital Data Platform for the interoperability of information systems and databases", and adopted by Directorial Decision n. 0000098 on 19 June 2025 (evidence no. 6). The guidelines outline the processes of accreditation, identification, and authorization processes ensured by the National Digital Data Platform interoperability infrastructure, the modalities in which parties involve carry out their mutual transactions through the Platform's interoperability infrastructure, and the methods for collecting and storing information related to accesses and transactions carried out through the National Digital Data Platform.

In addition, the National Digital Data Platform framework provides for a web app, the Italian API Guidelines Checker, a functionality which allows to assess the compliance of the implementation and documentation of APIs based on Representational State Transfer (REST) technology against national interoperability standards. This check is performed by uploading the API code in the form of YAML or JSON format onto the Checker. The Italian authorities provided a link to the website where the tool is available freely and openly (evidence no. 5). The Commission services accessed the link provided by the authorities on 29 January 2026 to verify that the link is functional and leads to the API guidelines checker. This check was completed successfully, confirming that the link functional, leads to the API guidelines checker and confirming that the National Digital Data Platform framework provides functionalities to assess the compliance of implementation and documentation with national interoperability standards.

Following the random sample of 60 units from the excel file containing the data extracted by PagoPA (evidence no. 2), the Commission services conducted a virtual on-the-spot check on 26 January 2026 to verify that the implementation and documentation of APIs comply with the national interoperability standards. For each of the randomly selected 60 units, the API code (in the format of YAML or JSON files) was downloaded from the API catalogue of the National Digital Data Platform and uploaded onto the Italian API Guideline Checker, to verify the compliance. The Checker runs the code to provide, if relevant, guidelines to improve interoperability standards of the API. This check was completed successfully, as no errors with regards to the implementation of interoperability standards were found in the API codes by the Checker, confirming that the implementation and documentation complied with the national interoperability standards.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M1C1-38bis]: Digitalisation of the justice system

Related Measure: IT-C[M1C1]-R[R1.8]: Digitalisation of Justice

Qualitative Indicator: First instance criminal proceedings are digitalised and the PNR, PDP and APP are interoperable

Time: Q4 2025

1. Context:

The measure aims at digitising civil and criminal proceedings.

Milestone M1C1-38bis is the second and last milestone of this reform and it provides for the digitalization of first instance criminal proceedings up to the concluding act through the “*portale delle notizie di reato*” (PNR), “*portale dei depositi penali*” (PDP) and “*applicativo processo penale*” (APP). The milestone also [provides for the platforms’ interoperability with each other.

Milestone M1C1-38bis follows milestone M1C1-38, which required (i) the mandatory electronic filing of all documents and full electronic workflow for civil proceedings; (ii) the introduction of a free, fully accessible and searchable database of civil law decisions according to the legislation; (iii) the digitalisation of the first instance criminal proceedings (excluding preliminary hearing office).

2. Evidence provided:

1. Summary document duly justifying how the milestone, including all the constitutive elements, was satisfactorily fulfilled;
2. User manual of the “Portal of notice of crimes” (hereinafter referred to as “PNR”, the “*Portale delle notizie di reato*”), dated of 1 October 2025;
3. User manual of the “Portal for electronic filing of criminal acts” (hereinafter referred to as “PDP”, the “*Portale deposito atti penali*), dated of 27 March 2026;
4. User manuals of the “Portal of criminal proceedings” (hereinafter referred to as “APP”, the “*Applicativo Processo Penale*”), dated December 2025, and Guidebook integrating the links to the aforementioned manuals as available on the APP platform.

3. Analysis:

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

Digitalization of first instance criminal proceedings up to the concluding act through the “portale delle notizie di reato” (PNR), “portale dei depositi penali” (PDP) and “applicativo processo penale” (APP). The platforms shall be interoperable with each other.

In line with the requirements of the Council Implementing Decision, the Italian authorities have performed the digitalization of first instance criminal proceedings up to the concluding act through the use of three platforms:

- “Portal of notice of crimes” (hereinafter referred to as “PNR”, the “*Portale delle notizie di reato*”), which, according to the user manual and training material (evidence No 2), is used

by law enforcement to record and transmit notices of crime to the justice system for preliminary investigations;

- “Portal for electronic filing of criminal acts” (hereinafter referred to as “PDP”, the “*Portale deposito atti penali*”, which, according to the user manual and training material (evidence No 3), is used by authorised actors that are outside the management of the justice system, such as defence lawyers, to file and send documents related to a criminal proceeding;
- “Portal of criminal proceedings” (hereinafter referred to as “APP”, the “*Applicativo Processo Penale*”, the IT system for criminal proceedings), which, according to the user manuals and guidebook (evidence No 4), is managed by the judicial sector (for instance magistrates and personnel of the trial offices) and allows magistrates to draft and archive the documents related to the phase of the preliminary investigation up to the request for dismissal (*archiviazione*) and/or to the notification of conclusion of the preliminary investigations.

The Commission services conducted an on-the-spot check on 27 February and 2 March 2026 to verify that the first instance criminal proceedings up to the concluding act have been digitalised on the three platforms, and that the three platforms are interoperable with each other. The live demonstration showed that the flow of first instance criminal proceedings, from the notice of crime up to the concluding act, is digitalised. The digitalisation allows the police to register notices of crime within the PNR platform attributing them a unique number and to transmit them from such platform to the APP. In APP, they are assigned a protocol number corresponding to a new criminal proceeding, received by magistrates and court clerk and treated from the preliminary investigation phase until the concluding act, such as a ruling. Within the APP platform, the demonstration showed that court operators have at their disposal templated files for specific acts, which are customisable, and the possibility to draft non-standardised acts from a generic or atypical format. During the on-the-spot check, the Italian authorities also demonstrated how authorised actors outside the management of the justice system, such as defence lawyers, are enabled to send documents related to a criminal proceeding through their dedicated PDP platform, which then transmits and store them in the corresponding court case file in APP. Finally, the demonstration also showed that when acts are transmitted, each platform generates a transmission receipt, which constitutes evidence of such transmission and enables tracking of previously sent documents.

The check was completed successfully, confirming that APP, PNR and PDP provide for the digitalisation of first instance criminal proceedings up to the concluding act and that the three platforms are interoperable with each other since they allow the transmission of notice of crime and the filing of documents from the PNR and PDP to APP and vice versa.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M1C1-49]: Reduction of backlog cases for Administrative Regional Courts (first instance)

Related Measure: IT-C[M1C1]-I[I1.8]: Recruitment procedures for civil, criminal and administrative courts

Quantitative Indicator:

Time:

1. Context: Investment 1.8 focuses on improving the judicial system by establishing or strengthening support teams for magistrates to reduce backlog and disposition time. These teams assist with research, drafting, and file organization, allowing judges to focus on complex tasks. Additionally, the investment includes hiring technical and administrative personnel supporting the implementation of RRP objectives and providing training for the digital transition in the justice system.

Target M1C1-49 concerns the reduction by 80% of the number of pending cases as of 30 June 2023 (102 144) in Administrative Regional Courts (administrative courts of first instance).

Target M1C1-49 follows milestone M1C1-32 which strengthened the capacity of administrative courts and allowed for the recruitment of personnel under targets M1C1-33 and M1C1-40. M1C1-49 also follows targets M1C1-41 and M1C1-42 which required, respectively, a 25% reduction in the number of pending cases as of 2019 in Administrative Regional Courts and a reduction by 35% in the number of cases pending before the Council of State as of 2019.

Target M1C1-49 will be assessed in combination with target M1C1-50, which requires reduction by 70% of backlog cases for the Council of State.

2. Evidence provided:

- 1) A summary document duly justifying how the target, including all the constitutive elements, was satisfactorily fulfilled.
- 2) The database with all pending cases as of 30 June 2023. The database is extracted from the portal dedicated to administrative courts (<https://www.giustizia-amministrativa.it/>), which includes all information about cases opened, closed and still pending in the Council of State.
- 3) A letter from the Secretariat-General of Administrative Justice (Unit for the coordination, support and monitoring of the PNRR implementation) to the Prime Minister Office summarising how the data are collected and input on the portal of <https://www.giustizia-amministrativa.it/>.
- 4) Instructions by the Secretariat General of the Administrative Justice explaining how to access the database via the portal and search for cases.
- 5) Decree of the Secretariat General of the Administrative Justice (published on the Official Journal no. 36 of 12 February 2022) providing guidelines for handling the backlog of cases in administrative courts.
- 6) In the context of the sampling analysis, additional evidence was provided for a sample of 60 judicial files:
 - a. Act of the judicial authority closing the legal proceeding.

3. Analysis:

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

Reduce by 80% the overall number of pending cases that are still open as of 30 June 2023 across all Administrative Regional Courts (administrative courts of first instance) (102 144).

The Italian authorities provided evidence that out of the 102 144 pending cases as of 30 June 2023, 84 044 were closed, representing a 82.3% decrease.

The evidence consists of a database (evidence 2) with all 102 144 pending cases as of 30 June 2023 that were closed between 1 July 2023 and 31 Decemberr 2025. For each case, the database also provides the final ruling and a unique protocol number that allows the tracking of all related documents and phases of the administrative process on a public portal. The Italian authorities also provided a list of all the cases that were still open as of 30 June 2023 across all Administrative Regional Courts

For each case, the database also provides the final ruling and a unique protocol number that allows the tracking of all related documents and phases of the administrative process on a public portal.

The Secretariat-General of Administrative Justice extracted the database from the public portal <https://www.giustiziaamministrativa.it/>, and in particular from the section of the portal dedicated to the Administrative Regional Courts. The public portal is the centralized repository for all cases in regional administrative courts. It allows for the free retrieval of information about all cases that have been opened, closed, and are still pending before administrative tribunals. The portal is governed by the back-end system “Sistema Informativo della Giustizia Amministrativa” (S.I.G.A.). The S.I.G.A manages the digital lifecycle of all cases in the Council of State, from initial filing to final decisions; it automatically assigns protocol numbers and timestamps for each stage, of the administrative trial, including case deposits and final rulings, which are digitally signed and published online. The data is updated in real-time and can be extracted for statistical purposes (evidence 3 and 4). In more detail, the Italian authorities explained that the creation of the database is based on extractions at Regional Court level, which are then cumulated.

Following the selection of a random sample of 60 units from the list of cases pending before Administrative Regional Courts as of 30 June 2023, the Commission could verify from the public portal of administrative justice for each extracted unit an act of the judicial authority closing the legal proceeding and confirming that it was still open as of 30 June 2023.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met – the number of cases closed (84 044) representing an 82.3% decrease, thus exceeding the goal of Target M1C1-49 of an 80% decrease.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M1C1-50]: Reduction of backlog cases for the Council of State

Related Measure: IT-C[M1C1]-I[I1.8]: Recruitment procedures for civil, criminal and administrative courts

Quantitative Indicator:

Time:

1. Context:

Investment 1.8 focuses on improving the judicial system by establishing or strengthening support teams for magistrates to reduce backlog and disposition time. These teams assist with research, drafting, and file organization, allowing judges to focus on complex tasks. Additionally, the investment includes hiring technical and administrative personnel supporting the implementation of RRP objectives and providing training for the digital transition in the justice system.

Target M1C1-50 concerns the reduction by 80% of the number of pending cases as of 30 June 2023 (12 287) at the Council of State (administrative courts of second instance).

Target M1C1-50 follows milestone M1C1-32 which strengthened the capacity of administrative courts and allowed for the recruitment of personnel under targets M1C1-33 and M1C1-40. M1C1-50 also follows targets M1C1-41 and M1C1-42 which required, respectively, a 25% reduction in the number of pending cases as of 2019 in Administrative Regional Courts and a reduction by 35% in the number of cases pending before the Council of State as of 2019.

Target M1C1-50 will be assessed in combination with target M1C1-49, which requires a reduction of the number of pending cases as of 30 June 2023 (102 144) in Administrative Regional Courts (administrative courts of first instance)

2. Evidence provided:

- 1) A summary document duly justifying how the target, including all the constitutive elements, was satisfactorily fulfilled.
- 2) The database with all pending cases as of 30 June 2023. The database is extracted from the portal dedicated to administrative courts (<https://www.giustizia-amministrativa.it/>), which includes all information about cases opened, closed and still pending in the Council of State.
- 3) A letter from the Secretariat-General of Administrative Justice (Unit for the coordination, support and monitoring of the PNRR implementation) to the Prime Minister Office summarising how the data are collected and input on the portal of <https://www.giustizia-amministrativa.it/>.
- 4) Instructions by the Secretariat General of the Administrative Justice explaining how to access the database via the portal and search for cases.
- 5) Decree of the Secretariat General of the Administrative Justice (published on the Official Journal no. 36 of 12 February 2022) providing guidelines for handling the backlog of cases in administrative courts.
- 6) In the context of the sampling analysis, additional evidence was provided for a sample of 60 judicial files:
 - a. Act of the judicial authority closing the legal proceeding.

3. Analysis:

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

Reduce by 70% the number of pending cases as of 30 June 2024 (12 287) at the Council of State (administrative courts of second instance).

The Italian authorities provided evidence that out of the 12 287 pending cases as of 30 June 2024, 10 173 were closed, representing an 82.7% decrease.

The evidence consists of a database (evidence 2) with all 12 287 pending cases as of 30 June 2024 that were closed between 1 July 2024 and 31 December 2025. For each case, the database also provides the final ruling and a unique protocol number that allows the tracking of all related documents and phases of the administrative process on a public portal. The Italian authorities also provided a list of all the cases that were still open as of 30 June 2024 at the Council of State.

The Secretariat-General of Administrative Justice extracted the database from the public portal <https://www.giustiziaamministrativa.it/>, and in particular from the section of the portal dedicated to the Council of State. The public portal is the centralized repository for all cases in regional administrative courts. It allows for the free retrieval of information about all cases that have been opened, closed, and are still pending before administrative tribunals. The portal is governed by the back-end system “Sistema Informativo della Giustizia Amministrativa” (S.I.G.A.). The S.I.G.A manages the digital lifecycle of all cases in the Council of State, from initial filing to final decisions; it automatically assigns protocol numbers and timestamps for each stage, of the administrative trial, including case deposits and final rulings, which are digitally signed and published online. The data is updated in real-time and can be extracted for statistical purposes (evidence 3 and 4).

Following the selection of a random sample of 60 units from the list of cases pending before the Council of State as of 30 June 2024, the Commission could verify from the public portal of administrative justice for each extracted unit an act of the judicial authority closing the legal proceeding and confirming that it was still open as of 30 June 2024.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met – the number of cases closed (10 173) representing an 82.7% decrease, thus exceeding the goal of Target M1C1-50 of a 70% decrease.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M1C1-72quinquies]: Publication of information and data on payments made by the public administration

Related Measure: IT-C[M1C1]-R[R1.11]: Reduction of late payments by public administrations and health authorities

Qualitative Indicator: Publication of information and data on payments made by the public administration

Time: Q4 2025

1. Context:

The objective of the reform is to address the delays in the execution of payments from the central, regional, local and health public administrations towards businesses.

Milestone M1C1-72quinquies provides for the publication on a dedicated webpage of the following information:

- Explanation of the regulatory framework on payment times of commercial invoices of public administrations, including payment deadlines and remedies available for creditors in case of delayed payments;
- Analyses based on the monitoring of the payment times of the public administration;
- Data on weighted average payment time, weighted average payment delay, ratio between the commercial amount paid and the commercial amount due, amount of commercial invoices, and amount of non-commercial invoices, updated quarterly, at least for spending Ministries, Regions/Autonomous Provinces, Municipalities, and local health authorities;
- FAQs on payments by the public administration.

Moreover, the milestone provides that the website of all spending Ministries shall have a link to the dedicated webpage.

Milestone M1C1-72quinquies follows: milestone M1C1-72, which provides for the entry into force of new rules to reduce late payments from the public administration to businesses; milestone M1C1-72bis, which requires the adoption of further legislative and non-legislative measures aimed at improving the payment performance of the Italian public administrations at the central and local level; milestone M1C1-72ter, which provides for the introduction of the possibility to increase human resources dealing with payments; milestone M1C1-72quater which provides for the adoption of an Audit Plan to verify the adequacy and timeliness of existing payment processes; targets M1C1-76, M1C1-77, M1C1-78, which require that for payments from, respectively, central public authorities, regional public authorities, and local public authorities, to businesses, and for invoices issued in 2024, the weighted average payment time is at most 30 days, the weighted average payment delay is at most 0 days, and the difference between the unweighted average payment time and the weighted average payment time does not exceed 20 days unless the unweighted average payment time is below 30 days; target M1C1-79, which requires that, for payments from public health authorities to business, and for invoices issued in 2024, the weighted average payment time is at most 60 days, the weighted average payment delay is at most 0 days, and the difference between the unweighted average payment time and the weighted average payment time does not exceed 30 days unless the unweighted average payment time is below 60 days.

Milestone M1C1-72quinquies is followed by: milestone M1C1-72sixies, requiring the audit report for the Audit Plan; targets M1C1-88, M1C1-89, M1C1-90, which require that for payments from, respectively, central public authorities, regional public authorities, and local public authorities, to businesses, and for invoices issued in 2025, the weighted average payment time is at most 30 days, the weighted average payment delay is at most 0 days, and the difference between the unweighted average payment time and the weighted average payment time does not exceed 20 days unless the unweighted average payment time is below 30 days; and target M1C1-91, which requires that, for payments from public health authorities to business, and for invoices issued in 2024, the weighted average payment time is at most 60 days, the weighted average payment delay is at most 0 days, and the difference between the unweighted average payment time and the weighted average payment time does not exceed 30 days unless the unweighted average payment time is below 60 days.

2. Evidence provided:

- 1) Summary document duly justifying how the target, including all the constitutive elements, was satisfactorily fulfilled;
- 2) Link to the dedicated webpage (hereafter referred to as “the webpage”), where the information required by the milestone is published: <https://www.rgs.mef.gov.it/VERSIONE-1/tempi-di-pagamento-e-debiti-commerciali-delle-pubbliche-amministrazioni/>
- 3) Links to the pages in the websites of spending Ministries where the link to the webpage is present.
 - <https://www.esteri.it/it/trasparenza-comunicazioni-legali/pagamenti-amministrazione/>
 - https://trasparenza.lavoro.gov.it/pagina739_indicatore-di-temp%20estivit-dei-pagamenti.html
 - <https://www.ministeroturismo.gov.it/amministrazione-traspare%20nte/pagamenti-dellamministrazione/>
 - https://trasparenza.cultura.gov.it/contenuto372_tempi-di-pagamento-e-debiti-commerciali-delle-pubbliche-amministrazioni_46.%20html
 - <https://www.difesa.it/amministrazione-trasparente/segredifesa/indicatore-ditempestivita-deipagamenti/4984.html>
 - <https://www.giustizia.it/giustizia/page/it/pagamenti-amministrazione>
 - <https://www.pnrr.salute.gov.it/it/pnrr-pagina/soggetti-attuatori/>
 - <https://www.masaf.gov.it/flex/cm/pages/ServeBLOB.php/L/IT/IDPagina/6282>
 - <https://www.mase.gov.it/portale/web/guest/pagamenti-dell-amministrazione>
 - https://trasparenza.mit.gov.it/pagina46_pagamenti-dellamministrazione.html
 - <https://www.interno.gov.it/it/amministrazione-trasparente/pagamenti-dellamministrazione/indicatore-tempestivita-dei-pagamenti>
 - <https://www.mim.gov.it/web/guest/pagamenti-dell-amministrazione>
 - https://trasparenza.mur.gov.it/pagina46_pagamenti-dellamministrazione.html
 - <https://www.mimit.gov.it/it/amministrazione-trasparente/pagamenti-dell-amministrazione>
 - <https://www.mef.gov.it/operazione-trasparenza/pagamenti/>

3. Analysis:

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

The following information shall be published in a dedicated webpage:

- Explanation of the regulatory framework on payment times of commercial invoices of public administrations, including payment deadlines and remedies available for creditors in case of delayed payments;

The Italian authorities provided the link to the dedicated webpage in the website of the Ministry of Economy and Finance where the information required by the milestone is published (hereafter referred to as “the webpage”).

Commission services accessed the link to the webpage on 14/04/2026 to verify the publication of the elements required by the CID. This check was completed successfully, confirming that the explanation of the regulatory framework on payment times of commercial invoices of public administrations, including payment deadlines and remedies available for creditors in case of delayed payments, has been published on the webpage, in line with the requirement of the CID. Specifically, section “What to know” (“Cosa sapere”) of the webpage, in paragraph “Payment terms” (“Termini di pagamento”), provides the explanation of the regulatory framework applicable to payment times of commercial invoices of public administrations, including the payment deadline of 30 days and of 60 days applicable to health authorities (*Enti del Servizio Sanitario Nazionale*). Moreover, section “What to know” (“Cosa sapere”) of the webpage, in paragraph “Remedies for firms” (“Rimedi per le imprese”), provides an explanation of the remedies available to creditors in case of delayed payments, among which legal interests on arrears that the creditor has the right to receive unless the delay is due to a cause not imputable to the debtor, and the lump-sum of Euro 40 that is added to the above-mentioned interests and is due for each invoice paid with delay as a further compensation.

The following information shall be published in a dedicated webpage:

- Analyses based on the monitoring of the payment times of the public administration;

Commission services accessed the link to the webpage on 14/04/2026 to verify the publication of the elements required by the CID. This check was completed successfully, confirming that analyses based on the monitoring of the payment times of the public administration have been published on the webpage, in line with the requirement of the CID. Specifically, the Italian authorities published, in the section “Monitoring” (“Monitoraggio”), paragraph “Monitoring of payment times” (“Monitoraggio dei tempi di pagamento”), of the webpage, the analyses based on the monitoring of the payment times of the public administrations, among which the Quarterly monitoring notes and Yearly monitoring notes.

The following information shall be published in a dedicated webpage:

- Data on weighted average payment time, weighted average payment delay, ratio between the commercial amount paid and the commercial amount due, amount of commercial invoices, and amount of non-commercial invoices, updated quarterly, at least for spending Ministries, Regions/Autonomous Provinces, Municipalities, and local health authorities;

Commission services accessed the link to the webpage on 14/04/2026 to verify the publication of the elements required by the CID. This check was completed successfully, confirming that data on weighted average payment time, weighted average payment delay, ratio between the commercial amount paid and the commercial amount due, amount of commercial invoices, and amount of non-commercial invoices, updated quarterly, at least for spending Ministries, Regions/Autonomous Provinces, Municipalities, and local health authorities, have been published on the webpage, in line with the requirement of the CID. Specifically, the Italian authorities published, in section “Monitoring” (“Monitoraggio”) of the webpage, paragraph “Data by specific administration” (“Dati

per singola amministrazione”), data, updated quarterly, on the weighted average payment time, weighted average payment delay, ratio between the commercial amount paid and the commercial amount due, amount of commercial invoices due and paid, amount of non-commercial invoices, for the following levels of the public administration, in line with the requirement of the milestone: i) spending Ministries, that is the Ministries identified in article 2 of Legislative Decree No. 300 of 30 July 1999 as amended by Decree-Law No. 173 of 11 November 2022 (converted by Law No. 204 of 16 December 2022), namely Ministry of Enterprises and Made in Italy, Ministry of External Affairs and International Cooperation, Ministry of Labour and Social Policies, Ministry of Tourism, Ministry of Culture, Ministry of Defence, Ministry of Justice, Ministry of Health, Ministry of Agriculture, Food Sovereignty and Forests, Ministry of Environment and Energy Security, Ministry of Infrastructure and Transport, Ministry of Economy and Finance, Ministry of Internal Affairs, Ministry of Education and Merit, Ministry of University and Research; ii) Regions and the Autonomous Provinces of Trento and Bolzano; iii) Municipalities; and iv) local health authorities.

The following information shall be published in a dedicated webpage:

- FAQs on payments by the public administration.

Commission services accessed the link to the webpage on 14/04/2026 to verify the publication of the elements required by the CID. This check was completed successfully, confirming that FAQs on payments by the public administration have been published on the webpage, in line with the requirement of the CID. Specifically, all paragraphs of the section “What to know” (“Cosa sapere”) of the webpage include FAQ sections, which provide FAQs on the payments by the public administration.

The website of all spending Ministries shall have a link to the dedicated webpage.

In line with the requirement of the milestone, a link to the webpage has been included in the website of all spending Ministries, that is the Ministries identified in article 2 of Legislative Decree No. 300 of 30 July 1999 as amended by Decree-Law No. 173 of 11 November 2022 (converted by Law No. 204 of 16 December 2022), namely: Ministry of Enterprises and Made in Italy, Ministry of External Affairs and International Cooperation, Ministry of Labour and Social Policies, Ministry of Tourism, Ministry of Culture, Ministry of Defence, Ministry of Justice, Ministry of Health, Ministry of Agriculture, Food Sovereignty and Forests, Ministry of Environment and Energy Security, Ministry of Infrastructure and Transport, Ministry of Economy and Finance, Ministry of Internal Affairs, Ministry of Education and Merit, Ministry of University and Research.

Commission services accessed the links provided by the Italian authorities to the websites of the above-mentioned Ministries on 14/04/2026, in order to verify that the link to the webpage is present therein. This check was completed successfully, confirming that this requirement is met.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M1C1-72sixies]: Final audit report of the Audit Plan

Related Measure: IT-C[M1C1]-R[R1.11]: Reduction of late payments by public administrations and health authorities

Qualitative Indicator: Transmission of the final audit report of the Audit Plan to the cabinet of the Ministry of Economy and Finance

Time: Q42025

1. Context:

The objective of the reform is to address bottlenecks causing delays in the execution of payments from central, regional, local and health public administration and authorities towards businesses.

Milestone M1C1-72sixies is the last milestone of this reform and requires the transmission to the cabinet of the Ministry of Economy and Finance of the final audit report of the Audit Plan, previously adopted in the context of M1C1-72quater, to verify the adequacy and timeliness of existing payment processes of at least 130 public administrations identified as late payers.

Milestone M1C1-72sixies follows targets: (i) M1C1-76, which requires that the indicators for payments, from central public authorities (*Amministrazioni centrali*) to businesses, for invoices issued in 2024, the weighted average payment time is at most 30 days; the weighted average payment delay is at most 0 days; and the difference between the unweighted average payment time and the weighted average payment time does not exceed 20 days unless the unweighted average payment time is below 30 days; (ii) target M1C1-77, which requires that the indicators for payments, from regional public authorities (*Regioni - Province Autonome*) to business, for invoices issued in 2024, the weighted average payment time is at most 30 days; the weighted average payment delay is at most 0 days; and the difference between the unweighted average payment time and the weighted average payment time does not exceed 20 days unless the unweighted average payment time is below 30 days; (iii) target M1C1-78, which requires that, for payments from local public authorities (*enti locali*) to business, for invoices issued in 2024, the weighted average payment time is at most 30 days; the weighted average payment delay is at most 0 days; and the difference between the unweighted average payment time and the weighted average payment time does not exceed 20 days unless the unweighted average payment time is below 30 days; (iv) target M1C1-79, which requires that, for payments from public health authorities (*enti del Servizio sanitario nazionale*) to business, for invoices issued in 2024, the weighted average payment time is at most 60 days; the weighted average payment delay is at most 0 days; and the difference between the unweighted average payment time and the weighted average payment time does not exceed 30 days unless the unweighted average payment time is below 60 days.

Milestone M1C1-72sixies also follows milestones M1C1-72, which provides for the entry into force of new rules to reduce late payments from the public administration to businesses; M1C1-72bis, which requires the adoption of further legislative and non-legislative measures aimed at improving the payment performance of the Italian public administrations at the central and local level; M1C1-72ter, which provides for the introduction of the possibility to increase human resources dealing with payments, and M1C1-72quater which provides for the adoption of an Audit Plan to verify the adequacy and timeliness of existing payment processes.

Milestone M1C1-72sixies is accompanied by milestone M1C1-72quinquies, which provides for the publication in a dedicated webpage providing explanations, analyses and data on payments by the public administration.

Milestone M1C1-72sixies is followed by: (i) target M1C1-88, which requires that, for payments from central public authorities (*Amministrazioni centrali*) to business, for invoices issued in 2025, the weighted average payment time is at most 30 days; the weighted average payment delay is at most 0 days; and the difference between the unweighted average payment time and the weighted average payment time does not exceed 15 days unless the unweighted average payment time is below 30 days (ii) target M1C1-89, which requires that, for payments from regional public authorities (*Regioni - Province Autonome*) to business, for invoices issued in 2025, the weighted average payment time is at most 30 days; the weighted average payment delay is at most 0 days; and the difference between the unweighted average payment time and the weighted average payment time does not exceed 15 days unless the unweighted average payment time is below 30 days (iii) target M1C1-90, which requires that, for payments from local public authorities (*enti locali*), for invoices issued in 2025, the weighted average payment time is at most 30 days; the weighted average payment delay is at most 0 days; and the difference between the unweighted average payment time and the weighted average payment time does not exceed 15 days unless the unweighted average payment time is below 30 days (iv) target M1C1-91, which requires that, for payments from public health authorities (*enti del Servizio sanitario nazionale*), for invoices issued in 2025, the weighted average payment time is at most 60 days; the weighted average payment delay is at most 0 days; and the difference between the unweighted average payment time and the weighted average payment time does not exceed 20 days unless the unweighted average payment time is below 60 days.

2. Evidence provided:

1. Summary document duly justifying how the milestone, including all the constitutive elements, was satisfactorily fulfilled;
2. Transmission note No. 282886 of 31 December 2025 by the Italian State Accountant General to the cabinet of the Ministry of Economy and Finance of the Final audit report of the Audit Plan to verify the adequacy and timeliness of existing payment processes;
3. Note No. 15649 of 20 February 2026 by the General Inspectorate for the Public Finance Inspection Services providing for an update on the corrective measures on the final audit report ;
5. Copy of the Decision No. 241 of 15 November 2024 by the Italian State Accountant General adopting the attached Audit Plan on the payment time for public administrations;
6. Copy of the Decision No. 85 of 3 April 2025 by the Italian State Accountant General adopting the Addendum to the Final audit report of the Audit Plan on the payment time for public administration;
7. List of the sampled public administrations;
8. Decree-Law No. 19 of 2 March 2024, converted, with amendments, into Law No. 56 of 29 April 2024, and entered into force, in line with its Article 46, the same day of publication in the Official Journal No. 52 of 2 March 2024, containing “additional urgent provisions on the implementation of the National Recovery and Resilience Plan”;

9. Law No. 56 of 29 April 2024, which converted Decree-Law No. 19/2024 and entered into force, in line with its Article 1, the day following the publication in the Official Journal No. 52 of 2 March 2024;
10. Press release of the Council of Ministers meeting of 20 January 2026, providing for the update on the implementation of the late payments reform by the Ministry of Economy and Finance.

3. Analysis:

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

Transmission of the final audit report of the Audit Plan by the State Accountant General to the cabinet of the Ministry of Economy and Finance. The report shall contain the results of the audit activities carried out by Q4 2025, including the corrective measures implemented by Q4/2025.

In line with the requirements of the Council Implementing Decision and as evidenced by the transmission note No. 282886 of 31 December 2025 (evidence 2), the Italian State Accountant General has transmitted to the Cabinet of the Ministry of Economy and Finance the final audit report of the Audit Plan for No. 173 public administrations identified as late payers among the central level (including territorial branches of Ministries), municipalities and public health authorities.

The final audit report is based on the Audit Plan and its Addendum (evidences 5 and 6), both adopted by the Italian State Accountant General with Decision No. 241 of 15 November 2024 and Decision No. 85 of 3 April 2025, which were previously assessed in the context of milestone M1C1-72quater of the 4th payment request. The Audit Plan and the Addendum provide for the audit on No. 135 and additional No. 38 public administrations identified as late payers among the central level (including territorial branches of Ministries), municipalities and public health authorities. The Italian authorities have entrusted the General Inspectorate for the Public Finance Inspection Services (*Ispettorato generale per i servizi ispettivi di finanza pubblica*, hereinafter referred to as “IGESIFIP”) of the Ministry of Economy and Finance (hereinafter referred to as “MEF”) to carry out the audit activities, which, according to the audit process defined on page 10 of the Audit Plan, envisage a contradictory phase with the audited entity after the receipt of a report based on the possible findings following the on-the-spot-checks.

The Audit Plan refers to Article 40(4) of Decree-Law No. 19 of 2 March 2024, which provides for the criterion to identify late payers on the basis of the methodology set in Article 1, paragraph 859, letter b) of Law No. 145 of 30 December 2018, namely a positive value of the indicator of delay in payment times based on the data at 31 December 2023 (hereinafter referred to as “TMPR”, *tempo medio ponderato di ritardo*). The sample size has been determined by the IGESIFIP taking into consideration the available human resources and the need to focus on the administrations that had a positive TMPR, while ensuring an adequate coverage and representativity of the population.

The sampled No. 173 public administrations identified as late payers are the following:

- Central level (including territorial branches of Ministries):
 - No. 35 central departments and territorial branches of Ministries and No. 4 other entities that operate at national level. They have been identified with the application of an additional filter linked to the amount of the invoices received in 2023: respectively above 3 million EURO for the territorial branches of Ministries and above 5 million EURO

for the central departments of Ministries and for the other national entities. Amongst the public administration with invoices above the aforementioned amount,

- the Audit Plan has selected the units with the highest TMPR;
- No. 4 central departments and territorial branches of Ministries with a positive TMPR on 31 December 2023, irrespective of the amount of the invoices received in 2023;
- Municipalities:
 - No. 75 municipalities with a population between 15.000 and 60.000 inhabitants on 1 January 2023 with a positive TMPR selected using a statistical sampling methodology, stratified by population and No. 8 other entities that operate at a local level with a positive TMPR and an amount of invoices received in 2023 above 5 million EURO;
 - No. 30 municipalities with a population below 15.000 inhabitants and No. 4 municipalities with a population above 60.000 inhabitants, in both cases taking into consideration the population data on 1 January 2023. As regards the municipalities with a population below 15.000 inhabitants, the sample has been selected using a stratified statistical sampling methodology. The Addendum has selected No. 4 municipalities with a population above 60.000 inhabitants on the basis of the following considerations:
 - No. 1 municipality with a population above 60.000 inhabitants that, despite a positive TMPR, did not submit the plan of interventions to overcome payment delays nor participated in the works of the Technical Table (hereinafter referred to as “*Tavolo Tecnico*”) organised by MEF, as envisaged by Article 40 (paragraphs 6, 7, 8 and 9) of Decree-Law No. 19/2024, which was assessed in the context of the sixth payment request (milestone M1C1-72bis);
 - No. 3 municipalities with a population above 60.000 inhabitants that, despite a TMPR below 10 days on 31 December 2023, had an average payment time above 30 days at the same date.
- No. 13 public health authorities with a positive TMPR.

In line with the “Objectives of the audit plan”, as indicated at page 6, Section 2 of the adopted Audit Plan, the final audit report has verified the adequacy and timeliness of the existing payment processes by checking the: (i) adequacy of the material and human resources dedicated to the payment process; (ii) ability to adequately schedule payments based on cash flows; (iii) correct attribution of commercial invoice data to the monitoring system, as well as the timely correction of errors and mismatches; (iv) monitoring and control procedures adopted by the administration or body to ensure compliance with payment times and (v) effective application of provisions from national legislation.

In accordance with the roadmap enshrined in Section 2, page 7 and Table 1, page 13 of the adopted Audit Plan, the audit work has been carried out through different phases from the end of 2024 until the last quarter of 2025, encompassing the performance of the checks by the inspectors and the necessary contradictory phase with the auditees. The inspectors have performed on-the-spot-checks to the sampled public administrations between November 2024 and June 2025, identified issues and drafted 1.040 corrective measures to be implemented, of which 77% had already been implemented by 30 September 2025. Subsequently, the audit work has been consolidated in the final audit report, dated 4 December 2025, and transmitted to the cabinet of the Ministry of Economy and Finance on 31 December 2025. On 20 January 2026, the Minister has also informed the Council of Ministers on the results of the implementation of the late payments reform, including the Audit Plan, on 20 January 2026 as evidenced by the Council of Ministers meeting press release of the same day (evidence 10).

The results of the audit work performed by the last quarter of 2025, as included in Sections 4, 5, 6 and 7 of the final audit report, indicates the area where improvements are needed and the related corrective measures, including the ones that have been already implemented by Q4 2025, that is by 30 September 2025. The most critical areas have been identified in the organisation of the sampled entities and in the activities of monitoring and control. The inspectors have observed a recurrent incidence of issues such as lack of qualified human resources, training, clear and formalised payment procedures and a misalignment with the data shown in the Commercial Credit Platform data (*Piattaforma Crediti Commerciali*, hereafter referred to as “PCC”) mainly due to failure to record payment suspensions or shortcomings in the administrations’ IT systems preventing a timely update of PCC.

Moreover, an overview on the sampled public administrations’ payment time to businesses is provided by section 8 of the final audit report. Their performance is measured on the basis of the payment time and delay indicators stemming from the PCC. The report takes into account the invoices issued in the years 2023, 2024 and in the first semester of 2025 with payments recorded until September 2025. Although the implementation of the corrective measures will produce more consolidated effect at the end of 2025, preliminary data indicate: (i) a general improvement on the percentage of payments on the amount due in the first part of 2025; (ii) an overall better “weighted average payment time” (*tempo medio di pagamento ponderato*) indicator, though a stable negative performance could be still observed at the level of the Ministries concerned; (iii) a marked improved in the “weighted average payment delay” (*tempo medio di ritardo ponderato*- TMPR) across all sampled public administrations, with 41% having a TMPR equal or below 0 days at 30 June 2025.

Finally, section 9 of the final audit report provides for the conclusions of the exercise, although acknowledging that the implementation of 23% of the corrective measures is yet to be finalised. While the final audit report indicates some of the corrective actions taken, such as interventions in the areas of training, recruitment, organisation or provision of dedicated guidelines and procedures, it also recognises the positive impact of the on-the-spot-audit on the sampled public administrations especially in terms of knowledge sharing and in the identification of deficiencies and related solutions. In addition to the above, the note No. 15649 from the IGESIFIP of 20 February 2026 (evidence 3) provides for an update on the implementation of the corrective measures, which has in the meantime decreased from the aforementioned 23% and amounts to 10,4% on 17 February 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M1C1-96]: Average time between the time limit for receipt of tenders and the date of signature of the contract

Related Measure: IT-C[M1C1]-R[R1.10]: Reform of the public procurement legislative framework

Quantitative Indicator: Percentage

Baseline: 100

Target: 80

Time: Q4 2025

1. Context:

Target M1C1-96 is part of Reform 1.10 - Reform of the public procurement legislative framework, a comprehensive package of measures aimed at simplifying the Italian public procurement system, increasing its efficiency, ensuring professionalization and qualification of contracting authorities and ensuring legal certainty for businesses. Two of the main objectives of the reform are also those of accelerating the award of public contracts and their execution (that is the execution and completion of the works).

Target M1C1-96 is the last target of this reform and it focuses on the reduction of the average award time between the time limit for receipt of tenders and the date of signature of the contract, which is based on the data extracted from the National Database of Public Contract (*Banca Dati Nazionale dei Contratti Pubblici*, hereinafter referred to as "BDNCP") managed by ANAC (the national Anticorruption Authority), as IT national eSender.

Target M1C1-96 follows the completion of milestones M1C1-69, M1C1- 70, M1C1-71, M1C1-73 and M1C1-74 related to the adoption of measures in 2022 and 2021 and the legislation for the public procurement reform, milestone M1C1-75 on the full operationalisation of the National e-Procurement System, milestone M1C1-73quater related to the entry into force of guidelines on below-EU threshold procurement, target M1C1-84 on the reduction of the average time for the award procedures for contracts above the thresholds of the EU public procurement directives, target M1C1-86 related to the training of 20 000 of civil servants, targets M1C1-87 and M1C1-99 on the percentage of Central Government Contracting Authorities using dynamic purchasing systems (at least 15% and 20%), milestone M1C1-73bis related to the adoption of a circular providing guidance on the qualification system for contracting authorities and target M1C1-85 on the reduction of the average time between contract award and realization of the infrastructure, milestone M1C1-73ter on incentives to qualification and professionalisation of contracting authorities, milestone M1C1-73quinquies on the entry into force of new legal provisions on project financing, milestone M1C1-75bis on the support to Qualification and eProcurement, milestone M1C1-84 bis on measures to improve decision speed in contract award of contracting authorities, targets M1C1-98 and M1C1-98bis on the training of civil servants in line with the Public Buyers Professionalization Strategy.

Target M1C1-96 is the final target related to Reform 1.10 - Reform of the public procurement legislative framework. It is accompanied by milestone M1C1-97ter on actions to improve the execution time.

2. Evidence provided:

1. Summary document duly justifying how the milestone, including all the constitutive elements, was satisfactorily fulfilled;
2. Extraction from ANAC's database of 3 March 2026 in excel format.
3. Methodological document by ANAC published on 4th December 2025 ("Milestone PNRR: nota metodologica sull'estrazione dei dati)
4. Advanced notes on methodology document published by the European Commission on 4th June 2020
5. Email from Directorate General For Internal Market, Industry, Entrepreneurship, and SMEs (DG GROW) of European Commission of 10th February 2026, describing the methodology of the decision speed indicator and the value of the decision speed indicator for 2018.
6. Single Market Scoreboard publication (section Public Procurement) published by the European Commission, containing public procurement indicators referring to the year 2018.
7. Tenders Electronic Daily (TED) Website managed by the European Union's Publication Office, detailing the list of eSenders (here: <https://ted.europa.eu/en/simap/list-of-ted-esenders>) and illustrating the process of submission of notices above the threshold of EU public procurement directives (here: <https://ted.europa.eu/en/simap/sending-electronic-notices>).

3. Analysis:

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

Based on the data extracted from the ANAC's Banca Dati Nazionale Contratti Pubblici, as IT national eSender, the average time between the time limit for receipt of tenders and the date of signature of the contract over a 12-month period taking as reference the date of signature of the contract starting not earlier than 1st September 2024, shall be reduced of at least 20 per cent compared to 2018 decision speed indicator as published on the EU single market scoreboard for contracts above the threshold of the EU public procurement directives.

As IT(aly) national eSender (as detailed in the TED Website), ANAC submits the totality of notices for public tenders above the threshold of the EU public procurement directives to the EU website TED (Tenders electronic daily) (as detailed in the TED website).

The extraction from ANAC's database of 3 March 2026 contains 98898 notices with the time limit for receipt of tenders ranging from 1st January 2024 to 28th February 2026, including notices still open. The extraction contains the variables described in the methodological document by ANAC. For the assessment, only notices for which contracts have been signed in the 12-month period between 1st March 2025 and 28th February 2026 have been selected ("data_stipula" variable in the database extraction included in this interval), taking the most recent 12-month period in order to have more representative data. In addition to the period selection, additional filtering has been applied, in order to clean the data by applying a methodology analogous to the one used for the 2018 decision speed indicator (the baseline), as described in the email by DG GROW. In detail: only contracts from open procedures ("procedura_aperta=1") and above the threshold of the EU public procurement directives ("sopra_soglia=1") have been considered, while framework contracts have been excluded ("accordo_quadro_convenzione=0").As part of the methodology, a cleaning has been done by

keeping only contracts with time consistency between the publication date, the time limit for receipt of tenders, the award of the contract and the signature of the contract (“data_pubblicazione<data_scadenza_offerta<data_aggiudicazione<data_stipula=TRUE”). Finally, contracts with an average time between the time limit for receipt of tenders and the date of signature of the contract greater than 730 days (“durata_stipula<730”) have been dropped and for contracts with multiple lots, only the lot with the longest average time has been counted. After applying the filtering and cleaning process, a total of 5637 notices is obtained, for which the average time between the time limit for receipt of tenders and the date of signature of the contract is equal to 139.67 days.

The 2018 decision speed indicator for Italy is equal to 195 as evidenced by the Single Market Scoreboard 2019 and the email by DG GROW. Therefore, the reduction in decision time is 28.4%, above the requirements of the target (20% reduction) by 8.4 percentage points.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M1C1-97ter]: Measures related to execution speed

Related Measure: IT-C[M1C1]-R[R1.10]: Reform of the public procurement legislative framework

Qualitative Indicator: Adoption of measures related to execution speed

Time: Q4 2025

1. Context:

Milestone M1C1-97ter is part of Reform 1.10 - Reform of the public procurement legislative framework, a comprehensive package of measures aimed at simplifying the Italian public procurement system, increasing its efficiency, ensuring professionalization and qualification of contracting authorities and ensuring legal certainty for businesses. Two of the main objectives of the reform are also those of accelerating the award of public contracts and their execution (that is the execution and completion of the works).

Milestone M1C1-97ter is the final milestone of this reform and it concerns the adoption of a set of measures related to the execution phase of public contracts, aiming at improving their speed.

Milestone M1C1-97ter is the twenty-first and last milestone and target of the reform, and it is accompanied by target M1C1-96 in this payment request. It follows the completion of milestones M1C1-69, M1C1-70, M1C1-71, M1C1-73 and M1C1-74 related to the adoption of measures in 2022 and 2021 and the legislation for the public procurement reform, milestone M1C1-75 on the full operationalisation of the National e-Procurement System, milestone M1C1-73quater related to the entry into force of guidelines on below-EU threshold procurement, target M1C1-84 on the reduction of the average time for the award procedures for contracts above the thresholds of the EU public procurement directives, target M1C1-86 related to the training of 20 000 of civil servants, targets M1C1-87 and M1C1-99 on the percentage of Central Government Contracting Authorities using dynamic purchasing systems (at least 15% and 20%), milestone M1C1-73bis related to the adoption of a circular providing guidance on the qualification system for contracting authorities and target M1C1-85 on the reduction of the average time between contract award and realization of the infrastructure, milestone M1C1-73ter on incentives to qualification and professionalisation of contracting authorities, milestone M1C1-73quinquies on the entry into force of new legal provisions on project financing, milestone M1C1-75bis on the support to Qualification and eProcurement, milestone M1C1-84 bis on measures to improve decision speed in contract award of contracting authorities, targets M1C1-98 and M1C1-98bis on the training of civil servants in line with the Public Buyers Professionalization Strategy.

2. Evidence provided:

1. Summary document duly justifying how the milestone, including all the constitutive elements, was satisfactorily fulfilled;
2. Link to the publication on the Italian Digital Agency (*Agenzia per l'Italia Digitale*, hereinafter referred to as "AGID") website of the new technical rules enabling the collection of information for the digital monitoring of the execution of public contracts (<https://trasparenza.agid.gov.it/page/9/details/5521/adozione-del-provvedimento-requisiti-tecnici-e-modalita-di-certificazione-delle-piattaforme-di-approvvigionamento-digitale-pad-ai-sensi-dellart-26-del-decreto-legislativo-31-marzo-2023-n-36-e-smi-recante-codice-dei-contratti-pubblici.html>);

3. AGID's decision No 267 of 31 December 2025 to approve the technical rules and certification requirements on the digital procurement platforms enabling the collection of information for the digital monitoring of the execution of public contracts;
4. Copy of annex I to AGID's technical rules, regarding the interoperability of the digital procurement platforms;
5. Copy of annex II to AGID's technical rules, with the functional requirements for the certification of the digital procurement platforms;
6. Copy of annex III to AGID's technical rules, with legislative and technical framework for the use and adoption of the digital procurement platforms; [not yet to be uploaded to Fenix]
7. Copy of the Memorandum of Understanding and two technical Annexes, signed between ANAC and the Ministry of Economy and Finance (hereinafter referred to as MEF) on 30 March 2026, introducing technical rules on the interoperability of data relating to public finances and public works payments with ANAC's *Banca Dati Nazionale dei Contratti Pubblici* (hereinafter referred to as "BDNCP");
8. Copy of Law No 199 of 30 December 2025, as published in the Official Journal No. 301 of 30 December 2025, containing measures allowing contracting authorities to foresee and use the savings resulting from awards below the base price to finance bonuses for early completion of the works;
9. Copy of the template of cooperation agreements pursuant to article 82bis of Legislative Decree No 36 of 31 March 2023 to reduce works' completion time, as published on MIT's website at the following link <https://www.mit.gov.it/comunicazione/news/pnrr-pubblicate-linee-guida-e-modulistica-accelerazione-contratti-pubblici> ;
10. Copy of the guidelines, issued by MIT on 29 January 2026, on early-completion bonuses clauses in public works contracts pursuant to article 126 of Legislative Decree No 36 of 31 March 2023 to reduce works' completion time, published on MIT's website at the following link: <https://www.mit.gov.it/comunicazione/news/pnrr-pubblicate-linee-guida-e-modulistica-accelerazione-contratti-pubblici> ;
11. Guidelines, adopted by MIT on 20 February 2026, to support contracting authorities in the use of the Building Information Modeling (BIM) for public works, as published on MIT's website at the following link: <https://www.mit.gov.it/comunicazione/news/pubblicate-le-linee-guida-per-la-gestione-informativa-digitale-per-le-stazioni-0> ;
12. Copy of communication of 23 December 2026 providing for ANAC prior consultation on MIT guidelines on early-completion bonuses clauses and on cooperation agreements prior to their adoption.

3. Analysis:

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

Publication on Agenzia per l'Italia Digitale (AGID)'s website of new technical rules enabling the collection of information for the digital monitoring of the execution of public contracts.

The Italian Digital Agency (*Agenzia per l'Italia Digitale*, hereinafter referred to as "AGID") has adopted the decision No 267 of 31 December 2025 "Technical rules and certification requirements for the digital procurement platforms" for e-procurement. Such new technical rules, which aim at enabling the collection of information for the digital monitoring of the execution of public contracts, have been published on the AGID website the same day of their adoption, which is 31 December 2025, as evidenced by the link provided by the Italian authorities (evidence No 2). They also include three annexes, namely Annex I on the interoperability of the digital procurement platforms, Annex II on functional requirements for the certification of the digital procurement platforms and Annex III on the legislative and technical framework for the use and adoption of the digital procurement platforms, hereinafter jointly referred to as "AGID's Technical Rules".

AGID's Technical Rules replace the existing ones as they have been adopted on the basis of Article 26 of Legislative Decree No 36 of 31 March 2023 (hereinafter referred to as the "Public Procurement Code" or "the PP Code") following its modification by Legislative Decree No 209 of 31 December 2024 (hereinafter referred to as "*Correttivo*"). Such Article entrusts AGID to establish the procedures, taking into account international standards, to certify the technical requirements of digital procurement platforms. It also requires AGID to provide for rules to check their compliance with the wider national ecosystem of digital procurement platforms and services, as defined by Article 22 of the PP Code. Specifically, Article 22, paragraph 2, of the PP Code requires digital procurement platforms to ensure the management of the life cycle of public contracts, for example from the publication of the tender documentation to the presentation of the bids or the technical, accounting and administrative verifications of contracts, including in the execution phase.

More specifically, AGID's Technical Rules require that "digital procurement platforms", to be qualified as such, have to provide detailed information on the different phases of the procurement life cycle, namely planning, project drafting, publication of the tender, award, and execution. With specific regard to the latter, Section No 3.3 of AGID's Technical Rules (evidence No 2, pages 17-20) and Annex II (Evidence No 5, pages 35-45) provides for the digital management of the execution of public contracts together with the consequent sending to the National Database of Public Contract (*Banca Dati Nazionale dei Contratti Pubblici*, hereinafter referred to as "BDNCP") of the data and information collected by the digital procurement platforms during that phase, such as the State of Progress of Works (*Stato Avanzamento Lavori*, hereinafter referred to as SAL), which indicate the physical progress of works.

The new rules also provide for the mandatory end-to-end operational test scenarios that platforms must comply with, in order to prove that execution phase-related events, such as its progress, modifications, subcontracting, are digitally managed and transmitted through the system (Evidence No 5, pages 46-53). Such new architecture is also designed to enhance the "once only" principle, according to which the data on the progress of various phases of the procurement activity are provided only once to a single information system, allowing public administrations to share and reuse this information (page 19 and section 3.3.2 of Annex II, page 29).

The combination of these rules ensures the collection of information on the life cycle of public contracts and strengthens the digital monitoring of their execution, allowing the transmission of data on the status of the works during their realisation, which enables contracting authorities to activate timely and appropriate remedial measures, preventing the occurrence of significant delays.

Signature of a memorandum of understanding between the Ministry of the Economy and Finance and Autorità Nazionale Anticorruzione (ANAC) introducing technical rules on the interoperability

of data relating to public finances and public works payments with the ANAC's database (Banca Dati Nazionale dei Contratti Pubblici).

On 30 March 2026 a Memorandum of Understanding (hereinafter referred to as "MoU") has been signed by the State General Accounting Office of the Ministry of Economy and Finance (hereinafter referred to as "MEF") and the National Anticorruption Authority (hereinafter referred to as "ANAC") providing for the overall cooperation framework between ANAC and MEF to integrate the respective databases regarding the monitoring of public works payments as well as the technical rules on the interoperability of MEF's data relating to public finances and payments related to public works with ANAC's database BDNCP (article 2, letter *a*) and articles 3 and 5 of the MoU, Evidence 7). The MoU also includes two technical annexes on the flows of data between MEF and ANAC, which constitute integral part of the MoU pursuant to its Article 13.

The MoU main text sets the legal and institutional foundation of the interoperability framework between MEF and ANAC, establishing a formalised cooperation agreement pursuant to Article 15 of Law No. 241/1990, which regards the collaborative arrangements between public administrations (first indent and article 1 of the MoU), within the principles of interoperability, single data submission and the integration of public databases. The substantive scope of cooperation is detailed in Article 2, which identifies core areas of joint action, including the integration of MEF's and ANAC databases (article 1, letter *a*) of the MoU) improvement of data quality (article 1, letter *b*) of the MoU), administrative simplification (article 1, letter *c*) of the MoU), and the development of analytical and research activities (article 1, letter *d*) of the MoU). Article 3 specifies that the cooperation is to be implemented through the mutual sharing of data, methodologies, and experiences, coordinated actions to enhance data completeness and reliability, joint training initiatives, and the development of shared indicators. The MoU also establishes a structured governance and coordination mechanism (Articles 5 and 6).

Technical Annex 1 provides a general description of the data flows, frequency, direction and transmission modalities (format), from ANAC's database to, respectively: (i) the Public Administrations' Data Base, which is MEF's database with all accounting, financial and administrative data regarding public administrations' finances (hereinafter referred to as "BDAP"), which includes a module (MOP, *Monitoraggio Opere Pubbliche*) and the SIOPE database (*Sistema Informativo sulle Operazioni degli Enti Pubblici*) to tracks all payments and revenue transaction, which is in turn integrated with the Bank of Italy's treasury/payment system; (ii) MEF's REGIS database, the dedicated digital platform for managing and monitoring the National Recovery and Resilience Plan (hereinafter referred to as "NRRP") projects (as well as the projects financed with the complementary national fund to top-up the NRRP measures); and (iii) MEF's Unified Database (*Banca Dati Unitaria*, hereinafter referred to as "BDU"), namely MEF's central integration hub and data harmonization layer to harmonize format and data throughout the various databases regarding public finances and investment data. Technical Annex 2 contains detailed interoperability rules, providing an extensive and granular specification of the data structures, transmission protocols, and semantic models governing the exchange of information between ANAC's BDNCP and MEF's BDAP and from MEF to ANAC's in order to integrate the BDNCP with MEF's data on the payments and public financing of works and, in the opposite direction, to integrate the BDNCP with up-to-date information on the invoices and request for payments related to public works (Section 1 and section 1.1 of Annex 2). Annex 2 also provides rules to ensure that data exchanges between ANAC and MEF on public expenditures and payments for public works are carried out through encrypted file transfer (FTPS) within the Italian public administration's dedicated secure network (SPC), ensuring confidentiality, integrity, and compliance with legal data protection and interoperability

requirements (section 1.1). Moreover, Annex 2 provides technical rules to ensure data consistency and link public expenditure/payments to the corresponding number of the tender (the “CIG”) enabling, for each procurement cycle, a precise reconciliation between the public financial flows monitored by the MEF (with more updated data on the payments) and various stages of procurement processes (where the BDNCP normally has more updated information), pursuant to section 1.1.1. The integration with ANAC’s BDNCP allows the MEF to significantly strengthen the BDAP (and its related databases as SIOPE) and REGIS with a richer and more complete set of information on the status of underlying public works related to the payments and public expenditures, following a public procurement procedure, thus enabling a more granular monitoring of public works payments and, in general, increasing the quality and quantity of MEF’s data regarding public finances in Italy. At the same time, with more precise data on the payments issued by the public administrations or public contracting authorities, ANAC can cross-check more easily the consistency of the information received in the BDNCP and detect more easily delays in the execution of the public works.

Entry into force of legal acts allowing contracting authorities to foresee and use the savings resulting from awards below the base price to finance bonuses for early completion of the works.

The Italian authorities have adopted Law No 199 of 30 December 2025, which has entered into force on 1 January 2026 in line with its Article 21 (Evidence 8). Law No 199/2025 provides the Budget Law for the financial year 2026 and the Multiannual Budget 2026/2028 and has been published in the Official Journal No. 301 of 30 December 2025 (hereinafter also referred to as the “Budget Law”).

The Budget Law contains measures that allow contracting authorities to foresee and use the savings resulting from awards below the base price to finance bonuses for early completion of the works. Article 1, paragraph 624 of Law No 199/2025 has amended Article 126, paragraph 2 of the Legislative Decree No 36 of 31 March 2023 (hereinafter referred to as the “Public Procurement Code” or “the Code”) which provides for acceleration bonuses in the context of the execution of public contracts. According to the original provision of the Public Procurement Code, a call for tender could include a bonus to the economic operator in the event of the works being completed earlier than the contractual deadline. Such bonus could be paid upon approval of the acceptance certificate by the contracting authority and by using the sums indicated in the economic framework of the intervention under the heading dedicated solely to unforeseen events.

Article 126, paragraph 2, as amended, has enlarged the financing mechanisms of acceleration bonus by including the possibility to use, in addition to the sums for unforeseen events included in the economic framework of the intervention, also the savings resulting from awards below the base price, up to a limit of 50% of those savings.

The Council Implementing Decision required the entry into force of legal acts (in principle more than one legal act) allowing contracting authorities to foresee and use the savings resulting from awards below the base price to finance bonuses for early completion of the works. Italy has approved one provision, Article 1, paragraph 624 of the Budget Law (modifying article 126 of the Public Procurement Code), which entered into force and is directly applicable while providing a sufficient level of detail so that no further legal acts, secondary legislation or implementing acts were required and approved. Whilst this constitutes a minimal formal deviation from the requirement of the Council Implementing Decision, contracting authorities as well as competent central and local administrations can directly apply (and refer to) the measures contained in the Budget Law to introduce in their public procurement procedures clauses that foresee and allow the use of the savings resulting from awards below the base price to finance bonuses for early completion of the

works. The provision contained in the Budget Law ensures a greater availability of funds to the contracting authorities and at further incentivises early completion of works by economic operators. As of this, the minimal deviation 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.

Publication on Ministry of Infrastructures and Transport (MIT)'s website of guidelines, adopted by MIT having consulted ANAC, on early completion bonuses clauses and on templated content of cooperation agreements pursuant to article 82bis of Legislative Decree 36/2023 (Public Procurement Code), to reduce works' completion time.

The MIT has adopted guidelines on early completion bonuses clauses and on cooperation agreements to reduce works' completion time. The guidelines have been published on the MIT's website on 29 January 2026, as evidenced by the link provided by Italian authorities (evidence No. 9, 10 and 11).

The first set of guidelines concerns the attribution of bonuses in case of early completion of works, in line with what prescribed by Article 126 of Legislative Decree No 36/2023 on acceleration bonuses in the execution phase.

In detail, the guidelines invite contracting authorities to clearly indicate in the tender documents how the early completion bonus would be awarded, including by defining in advance the contractual reference period, the calculation methods, the technical verification criteria and the possible coordination rules with any additional rewards. It is also stated that its payment must be subject to the positive outcome of a conformity test on the infrastructure and supported by adequate verification of the works carried out, in order to ensure transparency, traceability and prevention of litigation. By way of example, the guidelines provide a standard contractual clause relating to early completion bonuses that has been incorporated in ANAC's template for calls for tenders (Call No 1/2023 as updated by so-called *Correttivo*, that has amended the Public Procurement Code).

By introducing clear guidance on how to give practical application Public Procurement Code's provision regarding the possibility for contracting authorities running tenders for public works to use the savings resulting from awards below the base price to finance bonuses for early completion of the works (Article 126 of the Code, see also the preceding sub-element of the Milestone), on how to frame such bonuses and how to monitor their achievement (as well as by providing standard clauses for such bonuses) contracting authorities are relieved of the administrative burden to create such clauses and monitoring criteria, also reducing the risk of possible litigation, thus being further incentivized to introduce such clauses, precisely for the purpose of reducing the work's completion time. The second set of guidelines relate to the use of the new institute of the cooperation agreement, which has been introduced by the *Correttivo* and is regulated by Article 82bis and Annex II-6-bis of the Code. Such guidelines provide an interpretative support to contracting authorities clarifying that cooperation agreements are complementary and not alternative to the award of early completion bonus provided for in Article 126, since both instruments contribute to the same objective of increasing execution speed and encouraging cooperative behaviour.

In order to further support contracting authorities making use of this new institute, MIT has also published on its website a templated cooperation agreement (Evidence No. 9).

By standardising cooperation agreements and promoting structured collaboration, risk-sharing and continuous coordination between contracting authorities and contractors, these templates help

prevent delays, resolve issues more rapidly and streamline execution phases, thus contributing to shorter completion times.

As regards ANAC consultation on the adoption of the guidelines on early completion bonuses clauses (namely Article 82bis of the Code) and on cooperation agreements (namely Article 82bis and Annex II-6-bis of the Code), ANAC provided a positive opinion to their adoption and publication on 23 December 2026 (Evidence No 12).

Publication on MIT's website of guidelines to support contracting authorities in the use of the Building Information Modelling (BIM) for public works.

On 23 February 2026 MIT has published on its website the guidelines, dated 20 February 2026, on the digital information management for contracting authorities to promote the use of BIM technologies (hereinafter referred to as "BIM Guidelines", evidence No. 11).

The BIM Guidelines define at the outset their overall objective to provide clarifications and guidance on various aspects of the digital information management provided in the Public Procurement Code for all public works (Section 1.1, page 4) and provide a notion of "Information Management" that includes the modelling tool and the information management framework known at international level as "Building Information Modelling – BIM" and aligned with international standards UNI EN ISO 19650, involving structured data, interoperability and lifecycle management (Section 1, pages 4–5, which also refer to article 43 of the Public Procurement Code, regarding the methods and tools for the digital information management of public works). In relation to the integration with contractual and administrative processes, the Guidelines clarifies that the use of BIM, as described in the Handbook for the Introduction of Building Information Modelling by the European Public Sector as provided by the EU BIM Task Group of 2018, is embedded in the procurement, execution and control mechanisms (Section 1.2.1, pages 6–7). In fact, the system described in the BIM Guidelines includes all essential components of a BIM: with regard to lifecycle coverage, the information management system provided in the BIM guidelines is applied across all phases of the project (design, procurement, award, execution and maintenance), as described in Section 3 (page 48 ff.), ensuring continuity of information throughout the lifecycle; on common data environment (ACDat), the BIM Guidelines require the use of a shared digital environment where all project information is stored and managed (Section 1, p. 4; Section 2.8, page 38 ff.), which is a core BIM feature; the BIM Guidelines also mandates the use of open formats and interoperable data standards (Section 2.9, pages 41–44), ensuring that information can be exchanged across systems and stakeholders; on the defined roles and collaborative processes and in order to clarify the central BIM governance, the BIM Guidelines introduce specific roles (e.g. what is BIM manager, an information coordinator etc., Section 2.4, pages 21–23). By combining these elements, the BIM Guidelines establish not only the use of digital models but a comprehensive BIM ecosystem, in which data, processes, and organisational structures are fully integrated. By combining these elements, the BIM Guidelines establish not only the use of digital models but a comprehensive BIM ecosystem, in which data, processes, and organisational structures are fully integrated.

The BIM Guidelines provides contracting authorities with specific technical explanations on several aspects, including on the obligations stemming from article 43 of the Public Procurement Code and on the mandatory and unified obligation linked to clear financial thresholds (Section 1.2.2, page 8), on the formal governance structure, internal organization and technical equipment (hardware and software) that the contracting authorities will have to comply with (pages 16-17), the role of responsibilities within the administrations on the tasks related to BIM management (pages 21-23) as well the minimum training programmes (pages 23-26), the technical requirements for the open

formats and interoperability (pages 41–44). The BIM Guidelines clarify the overall objective of such novelties (pages 4-7): reducing fragmentation, by introducing a systemic and fully integrated model; at the same time reducing the complexity of procedures and shortening timelines, increasing efficiency in project execution; improving the contracting authorities ability to govern project execution; streamlining and accelerating decision-making processes at every stage of the life cycle; mitigating risks at various stages of the life cycle, particularly in the execution phase; increasing the effectiveness of public investments; ensuring the uniformity and traceability of project data; applying the EU policies on digitalization and sustainability (also considering that the enhanced monitoring system also allows for more precise tracking of energy and environmental objectives, page 4).

4. Commission Preliminary Assessment: satisfactorily fulfilled.

[M1C1-116]: Reduction of tax evasion as defined by the indicator "propensity to evade"

Related Measure: IT-C[M1C1]-R[R1.12]: Reform of the tax administration

Quantitative Indicator: Percentage

Baseline: 0

Target: -10

Time: Q4 2025

1. Context:

The objective of the measure is to encourage tax compliance, increase the efficacy of audits and controls, and reduce compliance costs for taxpayers.

Target M1C1-116 concerns the publication of the updated government report on the shadow economy pursuant to art. 2 of the legislative decree n. 160/2015 which shall certify a 10% reduction on average in 2022-2023 in the "Propensity to evade" in all taxes excluding property taxes ("Imposta Municipale Unica") and excises compared to 2019.

Target M1C1-116 follows the completion of milestones M1C1-101 and M1C1-103 related to the implementation of several provisions for encouraging tax compliance and improving tax audits and controls, as well as targets M1C1-105, M1C1-106 and M1C1-107, requiring to increase the number of "compliance letters", providing early communication to taxpayers for which anomalies are detected, to reduce the number of "false positive" compliance letters and to increase the tax revenue generated by "compliance letters", respectively, target M1C1-112, related to the increase of the staff of the Revenue Agency by 4113 units in order to improve its operational capacity, target M1C1-113, related to a further increase in the number of "compliance letters" sent compared to 2019 and target M1C1-114, related to the increase of tax revenue generated by "compliance letters" by 30% compared to 2019. It will be followed by milestone M1C1-121bis related to the entry into force of legal act for improving tax collection.

2. Evidence provided:

1. Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled;
2. The updated government report on the shadow economy published in October 2025 pursuant to art. 2 of the legislative decree n. 160/2015;
3. Appendix of the updated government report on the shadow economy published in October 2025 pursuant to art. 2 of the legislative decree n. 160/2015;
4. The updated government report on the shadow economy published on 18 December 2025 pursuant to art. 2 of the legislative decree n. 160/2015.

3. Analysis:

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

The updated government report on the shadow economy published in 2025 pursuant to art. 2 of the legislative decree n. 160/2015 shall certify a 10% reduction on average in 2022-2023 in the “Propensity to evade” in all taxes excluding property taxes (“Imposta Municipale Unica”) and excises compared to 2019.

The Council Implementing Decision states that the “propensity to evade” in all taxes excluding property taxes (“Imposta Municipale Unica”) and excises on average in 2022-2023 shall be reduced by at least 10% with respect to 2019. According to the updated government report on the shadow economy published by the Finance Ministry on 18 December 2025, the indicator “propensity to evade” was at 17.2% and 17.4% respectively in 2022 and 2023, compared to 19.4% in 2019. This implies a reduction of tax evasion as defined by the indicator "propensity to evade" by 11.5% and 10.3% respectively in 2022 and 2023 compared to 2019. Thus, the average reduction in 2022-2023 compared to 2019 is 10.9%, which is above the 10% reduction requested by the Council Implementing decision.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M1C1-144]: Accessibility improvement of digital public services/interventions implemented

Related Measure: IT-C[M1C1]-I[I1.4]: Digital services and citizen experience

Quantitative Indicator: Number

Baseline: 0

Target: 55

Time: Q4 2025

1. Context:

The objective of this measure is to increase the accessibility of digital public services.

Target M1C1-144 concerns the implementation of actions by at least 55 local public administrations to (i) reduce the types of errors on at least 2 digital services and (ii) provide assistive technologies to public administrations' workers with disabilities.

Target M1C1-144 is the only milestone or target under this measure.

2. Evidence provided:

1. Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled;
2. The report on the implementation of the measure by the implementing entity AgID;
3. The agreement between the Department for Digital Transformation under the Presidency of the Council of Ministers and AgID and the associated operating plan;
4. For each supported public administration:
 - a. The legal agreement with AgID and the associated operating plan;
 - b. An ex-ante certificate on the reduction of types of errors on digital services;
 - c. An ex-ante certificate on assistive technologies;
 - d. An ex-post certificate on the reduction of types of errors on digital services;
 - e. An ex-post certificate on assistive technologies;
 - f. A final report confirming the fulfilment of the objectives.
5. The guidelines for the reporting for the sub-implementing entities and the associated annexes.

3. Analysis:

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

Final reports confirming that at least 55 public administrations have implemented actions envisaged under legal agreements between each of them and Agenzia per l'Italia Digitale (AgID) to

i) reduce the types of errors identified on at least 2 digital services,

In the context of the implementation of the measure, AgID, as implementing entity, entered into legal agreements with 61 public administrations, as sub-implementing entities. The Italian authorities provided the legal agreements signed between 61 public administrations and AgID and

the associated operating plans for the implementation of the measure, developed based on the technical support provided by AgID experts (evidence n. 4.a.).

The legal agreements signed between 61 public administrations and AgID and the associated operating plans provided by the authorities identify at least two digital services (web or app services) on which the objective was to carry out an analysis on the accessibility errors and reduce the number of such errors by 50%.

For each of the 61 public administrations, and for each digital service included in the operational plan of a local public administration, the authorities provided:

- a final report by the public administration (evidence n. 4.f), provided pursuant to Art. 6 of the legal agreement with AgID and in line with the guidelines for reporting for the sub-implementing entities and the associated annexes (evidence n. 5), and confirming that the actions envisaged under the legal agreement with AgID were implemented to reduce the types of errors identified on at least 2 digital services;
- detailed ex-ante and ex-post assessments carried out by the local public administration based on the support provided by AgID technical experts (evidences n. 4.b. and 4.d.), presenting the results in terms of types of accessibility errors respectively before and after the implementation of the project. The monitoring on websites and apps for the purpose of the ex-ante and ex-post assessments was carried out by AgID through an automatic system, called MAUVE++, and developed by AgID in cooperation with the National Research Council of Italy (Consiglio Nazionale delle Ricerche, CNR).

The authorities also provided a report by AgID (evidence n. 2), as implementing entity, which aggregates and compares the number of types of accessibility errors obtained before and after the implementation of the investment. AgID's report indicates that for the 198 digital services analysed in the context of the investment, 2.208 errors were solved, making the 2.837 errors assessed ex-ante to decrease to the ex-post value of 629 errors. This corresponds to an overall reduction of the number of types of errors identified in the assessment of the 198 digital services of the 61 public administrations involved by 77.83%.

Final reports confirming that at least 55 public administrations have implemented actions envisaged under legal agreements between each of them and Agenzia per l'Italia Digitale (AgID) to ii) provide assistive technologies to PA workers with disabilities.

The legal agreements signed between 61 public administrations and AgID and the associated operational plans provided by the authorities lists the needs in assistive technologies, including software, of the workers with disabilities of the public administration. These needs are further detailed in the ex-ante certificates on assistive technologies (evidence n. 4.c).

For each of the 61 public administrations, and for each digital service included in the operational plan of a local public administration, the authorities also provided:

- a final report by the public administration (evidence n. 4.f), provided pursuant to Art. 6 of the legal agreement with AgID and in line with the guidelines for reporting for the sub-implementing entities and the associated annexes (evidence n. 5), and confirming that the actions envisaged under the legal agreement with AgID were implemented to provide assistive technologies to the public administration's workers with disabilities;

- detailed ex post assessments carried out by the local public administration based on the support provided by AgID technical experts (evidence n. 4.e.), presenting the results in terms of types of assistive technologies needs after the implementation of the project.

The report by AgID provided by the Italian authorities (evidence n. 2) contains aggregated data on the total ex-ante needs in assistive technologies of the workers with disabilities in the 61 public administrations involved (11.133) and on the total number of assistive technologies purchased or rented by the public administrations in the context of the implementation of the measure (10.416). This corresponds to an overall coverage by 93.56%.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M1C1-145]: National Digital Identity platform (CIE) and the national registry (ANPR)

Related Measure: IT-C[M1C1]-I[I1.4]: Digital services and citizen experience

Quantitative Indicator: Number

Baseline: 9 700 000

Target: 42 300 000

Time: Q4 2025

1. Context:

The objective of the measure is, inter alia, to foster the adoption of National Digital Identity platforms, (Sistema Pubblico di Identità Digitale, SPID and Carta d'Identità Elettronica, CIE) and of the national registry (Anagrafe nazionale della popolazione residente, ANPR).

Target M1C1-145 concerns the registration of 42.3 million individuals on the national digital identity platform (CIE).

Target M1C1-145 is the second target for this measure and was preceded by target M1C1-146, concerning the adoption of the SPID electronic identity (eID) system for Single Sign-On by 10 217 entities.

2. Evidence provided:

1. Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled;
2. Certificate by the Ministry of Interior, as releasing entity of the CIE, on the number of individuals with valid digital identities registered on the national digital identity platform (CIE) as of 31 October 2025;
3. The list of individuals with valid digital identities registered on the national digital identity platform (CIE) of the Ministry of Interior, managed by the State Mint and Polygraphic Institute (Istituto Poligrafico e Zecca dello Stato, IPZS) as of 31 October 2025.

3. Analysis:

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

42 300 000 individuals with valid digital identities are registered on the national digital identity platform (CIE).

The Italian authorities provided a certificate by the Ministry of Interior, as releasing entity of the CIE, attesting that, as of 31 October 2025, 47 230 180 individuals with valid digital identities were registered on the national digital identity platform (CIE) (evidence no. 2).

In addition, the authorities provided the list of 47 230 180 individuals with valid digital identities registered on the national digital identity platform (CIE) of the Ministry of Interior, managed by the State Mint and Polygraphic Institute (Istituto Poligrafico e Zecca dello Stato, IPZS) as of 31 October 2025 (evidence no. 3). For each digital identities registered on the national digital identity platform,

the list contained information on the issuing municipality and province, on the issuing date and on the expiry month. Since at the time of the sampling, 297 322 digital identities, registered on the national digital identity platform (CIE) and part of the list of 47 230 180 individuals, had either recently expired or were nearing expiry, these were excluded from the overall population to prevent the risk of any sampled eIDs being expired at the time of the on-the-spot check. The discarding of the above-mentioned units implied the reduction of the population to be sampled from 47 230 180 to 46 932 858 units.

Following the selection of a random sample of 60 units from the population of 46 932 858 units, the Commission services conducted an on-site on-the-spot check on 11 February 2026 at the Ministry of Interior to verify, on the national digital identity platform (CIE) managed by the State Mint and Polygraphic Institute (Istituto Poligrafico e Zecca dello Stato, IPZS) and hosted in the premises of the Ministry of Interior, that the sample of 60 units corresponded to individuals with valid digital identities registered on the national digital identity platform (CIE). The on-site on-the-spot check was completed successfully, confirming that the requirement of the target has been met and that, at the time of the sampling and of the on-site on-the-spot check 46 932 858 individuals with valid digital identities were registered on the national digital identity platform (CIE), thus exceeding the target of 42 300 000 entities by 4 632 858 units.

Furthermore, in line with the description of the measure,

The measure [...] fosters the adoption of National Digital Identity platforms (Sistema Pubblico di Identità Digitale, SPID and Carta d'Identità Elettronica, CIE) and of the national registry (Anagrafe nazionale della popolazione residente, ANPR).

The measure fosters the adoption of the National Digital Identity platforms (SPID and CIE) and of the National Population Registry (ANPR) by creating a unified, secure, and user-friendly ecosystem. At its core, the ANPR serves as the single, certified source for citizens' data, ensuring accuracy and enabling seamless integration with digital identities. By mandating the migration of all municipal records to ANPR and expanding its online services - such as residency updates and certificate requests - the measure incentivises citizens to engage with digital tools. Meanwhile, technological upgrades like the CieID mobile app, OpenID Connect (OIDC) authentication, and the IT-Wallet (for storing digital documents) make CIE more accessible and versatile. Public awareness campaigns, simplified issuance processes (e.g. cross-municipality appointments), and mandatory adoption by public administrations further drive uptake, placing CIE and SPID as the default gateways for accessing public digital services.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M1C1-153]: Digitized judicial files T2

Related Measure: IT-C[M1C1]-I[1.6]: Digital transformation of large central administrations

Quantitative Indicator: 7 750 000

Time: Q4 2025

1. Context:

Investment 1.6 “Digital transformation of large central administrations” aims to increase the efficiency and simplify the procedures of the main central administrations – including the Ministry of Justice. As regards the Judicial system, investment 1.6.2 “Digitization of the Ministry of Justice” foresees the digitization of judicial files.

Under investment 1.6.2. target M1C1-153 foresees the digitization of 7 750 000 judicial files pertaining to the last 20 years (01/01/2006 - 30/06/2026) related to completed or ongoing trials of judicial courts. It is the second and final target under investment 1.6.2 and follows the intermediate target M1C1-130 which provided for the digitalization of 3 500 000 judicial files pertaining to the last 20 years (01/01/2006 - 30/06/2026) related to completed or ongoing trials of judicial courts.

2. Evidence provided:

1. Summary document duly justifying how the Milestone (including all the constitutive elements) was satisfactorily fulfilled.
2. A list provided by the Ministry of Justice and Department of Digital Transition (DTD) including the official reference to the digitalised judicial files pertaining to the last twenty years of civil and penal trials
3. The operating plan of the Ministry of Justice and DTD as last updated on 31 July 2025;
4. For each of the 20 allotments: the detailed list of all digitized judicial files with relevant dates, latest work progress status document (“SAL”), summary document from the provider of the services, certificate of verification.
5. In the context of the sampling analysis, additional evidence was provided for a sample of 60 judicial files:
 - Screenshots on 60 randomly selected judicial files showing the accessibility of several documents for each judicial files through relevant digital IT platform.

In relation to the documents within each judicial file, the Ministry of Justice clarified that, in line with circular no. 21611.U, dated 27.6.2018, “for judicial data, the ownership of which, pursuant to the aforementioned provision of the art. 4 (of the GDPR), belongs to the judicial office”. On such basis, access to the single documents, including personal data and info relating to specific trials, was not provided.

3. Analysis:

- **Digitalization of 7 750 000 judicial files pertaining to the last 20 years (01/01/2006 - 30/06/2026) related to completed or ongoing trials of judicial courts.**
 - The documents provided by the Italian authorities contain the list of 8 478 978 judicial files being digitalized, thus overachieving the target (7 750 000) by 728 978 units. In particular:
 - 7 859 754 digitalised judicial files pertaining to the civil trials;
 - 619 224 digitalised judicial files pertaining to the penal trials;

- For each of the 20 allotments, Italy provided a document listing all judicial files with identification number, relevant registration number as registered in the relevant court in charge of the proceedings and relevant dates. The excel files provided containing the details of the files subject to digitization and related attestation (user and date) have been generated through the application systems of the Ministry of Justice (e.g. SICID).
- For each of the 20 allotments, Italy further provided the latest work progress status document (“SAL”) signed by the director managing the contract, the summary document from the provider of the services with the number of judicial files and pages digitized, certificate of verification signed by the single responsible of the project (“RUP”) showing that the judicial files have been digitized before 31 December 2025.
- For each judicial file, the dates when the file was created and/or its last update show that the file pertains to the last period between 01/01/2006 - 30/06/2026 (that is, the last 20 years, as required by the Council Implementing Decision). In particular, in the list of digitalized judicial files, there are two columns on the date in which the judicial file was created and the date in which the judicial file was last updated. Since the judicial files relate to the last 20 years and are still being updated, it is concluded that they pertain to either completed or ongoing trials of judicial courts.
- The digital platform also offers the possibility to consult the digitized judicial files online (accessible at: [Portale dei Servizi Telematici del Ministero della Giustizia | Servizi](#) “Telematic Services Portal from the Ministry of Justice”) which allows the public consultation of civil trials and Supreme Court registers. Such service is accessible to registered lawyers and judges.

Following the selection of a random sample of 60 units from the list of 8 478 978 judicial files, Italy submitted for each judicial file screenshots showing the relevant court in charge of the judicial file, number, date, object of each document within the judicial file, the user accessing the relevant IT tool (e.g., SICID), the search function within the IT tool as proof of recording and accessibility in the appropriate digital repository. The evidence provided for a sample of 59 units confirming that the requirements of the target have been met. In particular, first, the number and year of the judicial files correspond to the one indicated in the relevant list. Second, for each judicial file there are several documents available in the platform. Third, all documents within each judicial file related to the judicial files selected pertain to the period 2006-2026, which confirms that the selected judicial files pertain to the period indicated in the Council Implementing Decision. Finally, the Commission checked the availability of selected civil judicial files on the digital platform [Portale dei Servizi Telematici del Ministero della Giustizia | Servizi](#) “Telematic Services Portal from the Ministry of Justice”.

. For one sampled unit, the number and the year of the judicial file do not correspond to the information indicated in the list of 8 478 978 judicial files. In particular, the number and the year of the judicial file are not included in the files listing the 8 478 978 judicial files. Following an analysis of the population, 244 832 units were identified as presenting similar issue and missing the number and the year of the judicial file. On this basis, a statistical analysis was carried out taking into account the overachievement of the target of 484 146 for a required 7 750 000. Based on this, there is statistical assurance that the target has been met, and all its constitutive elements have been satisfactorily fulfilled

4. Commission Preliminary Assessment: satisfactory fulfilled

[M1C2-5]: Final activities/project reports for at least 254 projects related to Industrial Property and research.

Related Measure: M1C2.I6 Investment in the Industrial Property System

Quantitative Indicator: Number

Baseline: 0

Target: 254

Time: Q4 2025

1. Context:

The objective of the investment is to support the industrial property system and accompany its reform. The measure includes financial support for industrial property-related projects of companies and research bodies, awarded by the launch of the three different call for proposals: (Brevetti+), Proof of Concept (POC), technology transfer offices (TTOs). In particular, the first call aims at supporting SMEs in the valorization of patents, the second call at validating research outcomes by supporting Proof of Concept Projects (POC), the third call at strengthening the technology transfer offices and the hiring of specialized personnel.

Target M1C2-5 is the only target related to this investment. As part of M1C2-5, the investment will be concluded with the final activity/project reports demonstrating the conclusion of the interventions.

2. Evidence provided:

1. Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled;
2. Directorial Decree N. Int. 0235865 of 26 July 2022 launching a call for projects for the strengthening of technology transfer offices; (*Decreto Direttoriale prot. N. Int. 0235865 del 26/07/2022, Uffici di Trasferimento Tecnologico*);
3. Directorial Decree N. 0238056 OF 28 July 2022 launching a call for proposal for Proof of concept projects (*“Decreto Direttoriale prot. N. Int. 0238056 del 28/07/2022”*);
4. Directorial Decree N. 0224486 of 12 July 2022 launching a call for proposal to support the valorization of patents, “Brevetti + Proof of concept projects” *“Brevetti+ 2022 (Decreto Direttoriale prot. N. Int. 0224486 del 12/07/2022)”*;
5. A report recollecting the projects supported including a list with the 254 projects selected by the three calls *“Relazione di ricognizione sui progetti finanziati nell'ambito dei Bandi”*
6. A final project/activity report signed by the beneficiary (evidence for sampling)

3. Analysis:

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

Final activities/project reports signed by the beneficiary entities have been provided for at least 254 projects.

The investment is divided among three areas each of them, implemented through a different call for proposal. In this regard, the authorities have provided a copy of each of the three call for proposals:

- Directorial Decree No. Int. 0235865 of 26 July 2022 launching a call for projects for the strengthening of technology transfer offices (TTO); (*Decreto Direttoriale prot. N. Int. 0235865 del 26/07/2022, Uffici di Trasferimento Tecnologico*) (evidence 2);
- Directorial Decree No. 0238056 of 28 July 2022 launching a call for proposal for Proof of concept projects (*“Decreto Direttoriale prot. N. Int. 0238056 del 28/07/2022”*) (evidence 3);
- Directorial Decree No. 0224486 of 12 July 2022 launching a call for proposals to support the valorization of patents, “Brevetti + Proof of concept projects” *“Brevetti+ 2022 (Decreto Direttoriale prot. N. Int. 0224486 del 12/07/2022)”* (evidence 4);

The authorities also provided a report recollecting the projects supported by the three calls and including a list of projects supported which was used as a basis for the sampling database. (evidence 5). The report mentioned the name of the project, the beneficiary, the project code and the corresponding final project/activity report. To structure the sampling database the same structure was replicated.

Following the selection of a random sample of 60 units, Italy submitted for each extracted unit a signed final project/activity report.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met – the provision of 285 signed final project/activity reports, thus exceeding the goal of Target M1C2-5 of 254 projects by 31 units.

Furthermore, in line with the description of the measure, the investment includes financial support for industrial property-related projects of companies and research bodies, for the following: patent-related measures (Brevetti+), Proof of Concept (POC) programs and the strengthening of technology transfer offices (TTOs).

Accordingly, the investment is structured around three different calls which match the objectives included in the CID. In particular:

- Directorial Decree No. 0238056 of 28 July 2022 (evidence 3) and Directorial Decree No. 0224486 of 12 July 2022 (evidence 4) provide financial support to promote the valorization of patents (Brevetti +) and the validation of research results by SMEs (POC) and research bodies hence contributing to strengthen companies industrial property;
- Directorial Decree No. Int. 0235865 of 26 July 2022 (evidence 2) provides financial support for the strengthening of technology transfer offices (TTOs)

The three calls, in coherence with Reform 1: Reform of the Industrial Property System previously assessed as part of the 5th payment request, strengthen the industrial property system both from a regulatory and investment angle.

4. Commission Preliminary Assessment: Satisfactory fulfilled.

[M1C2-13]: Entry into force of the Annual Competition Law for 2025

Related Measure: IT-C[M1C2]-R[R2]: Annual Competition Laws for 2022, 2023, 2024 and 2025

Qualitative Indicator: Provision indicating the entry into force of the Annual Competition Law for 2025.

Time: Q4 2025

1. Context:

Milestone M1C2-13 is part of the Annual Competition Laws Reform package, which aims at liberalizing several sectors and strengthening the principle of competition therein, including electricity, gas, local public services, ports, railways, highways, health and pharmaceuticals. The Reform package also contains measures aimed at harmonizing Italian merger control rules with EU rules, strengthening the market surveillance system in Italy, simplifying and speeding up the rules for starting a business. The Reform provides for the entry into force each year of an Annual Competition Law, covering some of the sectors addressed by the overall Reform package.

Milestone M1C2-13 is the eight milestone of the Competition Laws Reform and was preceded by Milestones M1C2-6, M1C2-7 and M1C2-8, assessed under the third payment request, M1C2-9 and M1C2-10, assessed under the fifth payment request, and M1C2-11 and M1C2-12, assessed under the seventh payment request, addressing the following sectors: electricity (including flanking measures to ensure the uptake of competition in the retail market), gas, waste management, ports, railways, local public services, antitrust (merger control), starting a business and market surveillance, retail activities, pharmaceuticals, highways and insurances.

Milestone M1C2-13 requires the entry into force of the Annual Competition Law for 2025 and concerns the following sectors: local public services, regional transport (including railways), health, electric charging stations and technology transfer. For local public services and regional transport, the Annual Competition Law for 2025 follows up and complements the reforms introduced in 2022 and 2023, by expanding the reach of the reforms, increasing transparency obligations and monitoring powers by the competent regulators as well as increasing the possibility to challenge the inefficient management of the services. The reform also further promotes competitive tenders in the transport sector. As part of the Annual Competition Laws Reform, milestone M1C2-13 is also complemented by target M1C2-14, which requires the installation of at least 33 million 2G smart meters by Q4 2025. Milestone M1C2-13 will also be followed by M1C2-13-bis (on regional transport and technology transfer) and M3C1-26 (on railways) by Q2 2026.

2. Evidence provided:

1. Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2. Law No. 190 of 18 December 2025 (Annual Competition Law) with measures on local public services, railways, regional transport, health, technology transfer, regulated professions and electric charging stations, published on the Official Journal, General Series No. 294 of 19 December 2025 and entered into force on 3 January 2026.
3. Law Decree No. 19 of 19 February 2026, with further urgent measures on RRP implementation and cohesion policy, including on local public services, railways, regional transport, health, technology transfer, published on the Official Journal, General Series No. 41 of 19 February 2026, as converted into Law No. 50 of 20 April 2026, published in the

Official Journal, General Series No. 91 of 20 April 2026 and entered into force on 21 April 2026.

4. Accompanying explanatory and technical Report of Law Decree No. 19 of 19 February 2026 (hereinafter referred to as “Relazione”)

3. Analysis:

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

Entry into force of the Annual Competition Law for 2025.

Law No. 190 of 18 December 2025 (titled “Annual Competition Law 2025”, containing several pro-competitive measures in various sectors, including local public services, railways, regional transport, health, technology transfer, regulated professions and electric charging stations) was published on the Official Journal General Series No. 294 of 19 December 2025 and entered into force on 3 January 2026 according to its article 1 combined with Article 73 paragraph 3 of the Italian Constitution (hereinafter referred to as the “Annual Competition Law 2025” or “ACL”, for simplicity hereinafter to be intended as including the amendments introduced by articles 22 and 26 of Law Decree No. 19 of 19 February 2026, containing further urgent measures on RRP implementation and cohesion policy, including on local public services, railways, regional transport, health, technology transfer, published on the Official Journal, General Series No. 41 of 19 February 2026 and entered into force on 20 February 2026 pursuant to its article 32, as converted into Law No. 50 of 20 April 2026, published in the Official Journal, General Series No. 91 of 20 April 2026 and entered into force on 21 April 2026 pursuant to its article 1, paragraph 2, and hereinafter referred to as “RRP Decree”).

Primary and secondary legislation (including implementing acts, if necessary) shall be approved and shall enter into force by 4Q 2025.

The Council Implementing Decision required that the primary and secondary legislation (including implementing acts, if necessary), for the Annual Competition Law 2025 had to be approved and enter into force. Italy has approved the ACL through primary legislation (highest in the legislative hierarchy under the Italian legal system, below only to the Constitution) which entered into force and is directly applicable while providing a sufficient level of detail so that no further secondary legislation or implementing acts were required and approved. Whilst this constitutes a minimal formal deviation from the requirement of the Council Implementing Decision, the competent authorities can directly apply and enforce the ACL and the RRP Decree provisions assessed below to ensure continuous compliance with all sub-elements of the Milestone, without the need to adopt secondary legislation (including implementing acts). As of this, this minimal deviation 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.

Furthermore, the Council Implementing Decision required the Primary and secondary legislation to be approved and enter into force by 4Q 2025. While the ACL was adopted on 18 December 2025, it entered into force on 3 January 2026 (pursuant to its article 1, as published in the Official Journal, General Series No. 294 of 19 December 2025, combined with Article 73 paragraph 3 of the Italian Constitution). Additionally, some further changes were introduced with the RRP Decree, which entered into force on 20 February 2026 (pursuant to article 21, as published in the Official Journal, General Series No. 41 of 19 February 2026). Whilst this constitutes a minimal substantive deviation

from the requirement of the Council Implementing Decision, the primary legislation has been approved and entered into force before the time of the assessment.

The Annual Competition Law shall:

I - on Local Public Services:

Introduce corrective measures and sanctions for non-adoption, non-publication or incompleteness of the monitoring required by Article 30 of Legislative Decree 201/2022.

Legislative Decree No. 201 of 23 December 2022 on Local Public Services (hereinafter referred to as the “LPS Decree”) was introduced in the context of the Annual Competition Law of 2022 to favour open and competitive procedures to award contracts for the management of local public services and introduce strengthened justification obligations in case of in house or direct awards. The LPS decree also introduced several transparency, disclosure and monitoring requirements for contracting authorities. In order to further strengthen the accountability of the local public entities, Article 30 of the LPS Decree required contracting authorities to carry out an annual review of the management situation for all local public services in their territory, with a focus on economic performance, efficiency, quality of service and fulfilment of contractual obligations, and to issue an annual report with the result of their monitoring. Such reports have to be published on the contracting authorities’ institutional website and must be transmitted to the Public Contracts and Anticorruption Authority (hereinafter referred to as “ANAC”) for publication also on its website (article 31 of the LPS Decree). The LPS Decree, however, did not specify what sanctions would apply in case of non-compliance.

Article 1, paragraph 2 of the ACL adds a new article to the LPS Decree (Article 31-bis) providing that ANAC can issue administrative sanctions to the contracting authorities if either one of the following circumstances occurs: (i) non-adoption by the contracting authority of the above mentioned report with the results of its monitoring activity on the management of the local public service, under article 30 of the LPS Decree; (ii) non-publication by the contracting authority of the above mentioned report on its website as mandated by article 31 of the LPS Decree; (iii) non-adoption by the contracting authority of the “steering act” (the so called “*atto d’indirizzo*”) and the plan containing the corrective measures for the manager/operator of the service to correct the unsatisfactory/inefficient management (as provided in the new paragraph 1bis added to Article 30 of LPS Decree by Article 1, paragraph 1 of the ACL and by article 26 of the RRP Decree, discussed further below).

To determine the level of sanctions, ANAC applies the criteria provided for in Article 20, paragraph 7, of Legislative Decree No 175 of 19 August 2016 (the Consolidated Law on Publicly Owned Companies, containing the framework regulating companies in which public administrations hold shares, including administrative pecuniary sanctions in case of non-compliance with the mandatory review and rationalisation of public shareholdings).

Finally, in case of incompleteness of the reporting, Article 1, paragraph 2 of the ACL provides ANAC communicates to the contracting authorities how to correct and integrate the report and asks for further information to ensure a proper analysis on the “steering act” and the plan with the corrective measures foreseen by the contracting authority to fix the unsatisfactory management. Addressees have a maximum of 30 days to reply, complete the report and provide the necessary information to ANAC. If the contracting authority does not comply within the specified period, ANAC issues the above-mentioned sanctions.

Introduce corrective measures in case of unsatisfactory management* of the local public service. Such measures shall include, at least, the adoption of plans to improve quality, cost efficiency, and meet all contractual objectives. The reform shall foresee that the corrective measures are required by the contracting authorities within fixed deadlines.

In order to strengthen the supervision and controls of local authorities on the management and quality of local public services and ensure that ongoing contacts are closely monitored throughout their lifetime, Article 1, paragraph 1 of the ACL introduces three new paragraphs (1-*bis*, 1-*ter* and 1-*quater*) to Article 30 of the LPS Decree.

Under the new Article 30, paragraph 1-*bis*, when the periodic review of the management situation of a local public service identifies an unsatisfactory management attributable to the service operator, the contracting authority must include in the above-mentioned report the reasons for the unsatisfactory management and must adopt a formal steering act requiring the operator to prepare, within a period of maximum 3 months, a detailed plan with specific corrective actions to be undertaken to solve the issues identified by the contracting authority. The corrective actions must be designed to restore the quality of the service, at least, to the contractual level (where not above), to increase cost-efficiency of the management, restore financial equilibrium and meet all contractual obligations. The plan must contain a calendar with the timing of such corrective actions.

The contracting authorities must transmit to ANAC the steering act and the plan containing the corrective measures to solve the unsatisfactory management, which are then published on ANAC's website. As seen above and further discussed below, in case of missed transmission of the steering act and of the corrective plan or in case the content of either of them is incomplete, ANAC can intervene. In case the operator does not present the plan within the deadline indicated by the contracting authorities (and in any event by 3 months), or the plan is insufficient or ineffective, the contracting authority can revoke the service contract (Article 31, paragraph 1-*quater* of the LPS Decree as introduced by Article 1, paragraph 1 of the ACL and subsequently further modified by Article 26, paragraph 1 of the RRP Decree).

*** Unsatisfactory management shall be defined as to cover, at least, the situations in which the operator has incurred in significant losses, capable of putting at risk its economic and financial viability, or when the quality of the service is significantly below sectorial benchmarks or the performance is appreciably below contractual targets.**

The definition of "unsatisfactory management" is clearly spelled out in the new Article 31, paragraph 1-*ter* of the LPS Decree as introduced by Article 1, paragraph 1 of the ACL and subsequently further modified by Article 26, paragraph 1 of the RRP Decree, according to which the management of the service is considered unsatisfactory when one of the following circumstances occurs (Article 31, paragraph 1-*ter*, letters a), b) and c)): (i) the operator has incurred in significant losses in the last two fiscal years, capable of putting at risk its economic and financial viability; or (ii) the qualitative results of the management are significantly below the contractual targets; or (iii) the quality of the service is significantly below at least two of the indicators defined by the sectorial benchmarks issued by the competent regulators (*i.e.*, the energy/water/waste authority ARERA and the transport authority ART for the respective network-based services, and the Minister for Made in Italy for non-network based services).

Introduce transparency obligations regarding the above-mentioned corrective measures, ensure and where necessary strengthen the monitoring and enforcement powers of the competent

regulators/authorities and require the competent authority to issue annually a report to the Parliament on the status of implementation of the corrective measures.

In terms of transparency, as discussed above, Article 1, paragraphs 1 and 2 of the ACL and Article 26, paragraph 1 of the RRP Decree introduces transparency obligations regarding not only the reporting activity of the contracting authority but also the corrective measures that the operators shall put in place to address the issues of unsatisfactory management of the local public service. According to Article 1, paragraphs 1 and 2 of the ACL, the contracting authorities must transmit to ANAC the steering act (the "*atto d'indirizzo*") and the plan containing the corrective measures to solve the unsatisfactory management, which need to be then published on ANAC's website. If such obligations are not complied with, ANAC can levy administrative sanctions against the contracting authority.

In terms of enforcement, first of all, as seen above, in case of missed or incomplete transmission of the steering act and of the corrective measures plan, ANAC can intervene with requests for integrations and ultimately with sanctions to the contracting authorities. Secondly, in case the operator does not adopt the plan with the corrective measures, or the plan is deemed insufficient or ineffective, the contracting authority can revoke the contract (Article 31, paragraph 1-*quarter* of the LPS Decree).

Thirdly and more importantly, Article 1, paragraph 1 of the ACL (adding paragraph 1-bis to Article 30 to the LPS Decree) provides that the Italian Competition Authority (hereinafter referred to as "AGCM") will have the power to monitor the steering acts issued by the contracting authorities and the effectiveness of the measures introduced to solve the unsatisfactory management issues. The AGCM will carry out such monitoring activity also consulting with the competent regulators and sectorial authorities (Article 26, paragraph 1 of the RRP Decree), particularly for what concerns performances not aligned with sectoral benchmarks. The increased transparency and accessibility of contracting authorities' steering acts and corrective measures plans (also through ANAC's website), combined with the fixed deadline for taking action, ensures that the AGCM can identify potential management issues and exercise its enforcement powers significantly earlier than under the previous regime: for instance the AGCM is empowered to address critical cases of unsatisfactory/inefficient management that are not sufficiently tackled by the contracting authorities in the early stages by challenging them before the administrative courts (pursuant to article 21-*bis* of Law 287 of 10 October 1990, the national competition and market protection law) in view of annulling the acts (including the steering act and the corrective measures) and triggering the obligation for the contracting authority to adopt new acts, addressing the courts' observations (e.g. on the effectiveness of the measures adopted). Furthermore, such jurisdictional decisions also facilitate the Court of Auditors' actions for financial damage to the public administration. In summary, the combination of the various new obligations stemming from the ACL and the RRP Decree strengthens the AGCM's monitoring powers and ensures more effective enforcement activity against the inaction or inability of the contracting authorities to impose proper corrective actions (including, the revocation of the contracts) in case of unsatisfactory or below-standard management of the service, which ultimately harm consumers or the users of the public services.

Finally, in compliance with the sub-element of the Milestone, Article 1, paragraph 1 of the ACL foresees that, following such monitoring and enforcement activity, every year the AGCM issues a report to the Parliament and to the Government on the status of implementation of the corrective measures and on the behaviour undertaken by the contracting authorities and operators to restore the proper quality level of services.

II - on Regional transport:

Extend to Regional Public Transport (including to the “internal operators” pursuant to Regulation (EC) no 1370/2007) the applicability of Articles 14 paras. 2 and 3, 17, 30 and 31 of Legislative Decree 201/2022, as reformed above.

Article 1, paragraph 4 of the ACL amends article 48 of Law Decree n. 50 of 24 April 2017 (regarding the promotion of competition in the local public transport sector) by adding a new paragraph 4-bis, which provides that the applicability of article 14 paragraphs 2 and 3, and articles 17, 30 and 31 of Legislative Decree No. 201 of 23 December 2022 on Local Public Services (as seen above, containing strengthened justification obligations in case of in house/direct awards and strengthened transparency, disclosure and monitoring requirements for contracting authorities, as then modified by Article 1, paragraph 1 of the ACL and subsequently also amended by the RRP Decree, to ensure the introduction of further monitoring obligations on ongoing awards, in compliance with the previous sub-elements of Milestone M1C2-13) shall be extended to Regional public transport. Regional public transport covers all forms of transportation modes at regional and inter-regional level (i.e. non-national, pursuant to article 1, paragraph 2 of Legislative Decree 422 of 19 November 1997), thus including railways. Regulation (EC) no 1370/2007 allows, under certain circumstances, the award of public railways services contracts also to “internal operator” as defined in the Regulation itself. In the absence of any explicit derogation from the applicability of the reform for any type of awards (in house, direct or to internal operators) by Article 1, paragraph 4 of the ACL or any other source of applicable legislation, including article 48 of Law Decree n. 50 of 24 April 2017 - the extension of the above-mentioned provisions of the LPS Decree to regional public railways services implicitly includes the awards of the service contracts also to “internal operators”, as defined under EU Law.

Revise Art. 9 of the Annual Competition Law no. 118/2022 in order to provide for the requirement for the Ministry of Infrastructures and Transport (MIT) to publish, on an annual basis and starting in 2026, a suitably staggered calendar of the award procedures of all expiring railways contracts.

This sub-element of Milestone M1C2-13 concerns the revision of Article 9 of Law No. 118 of 5 August 2022 (the Annual Competition Law of 2022, hereinafter referred to as “Law 118/2022”), which contains rules on local public transport as well as rules aimed at encouraging the launch of open tender procedures for the award of regional rail services contracts.

The scope of the revision to Article 9 of Law 118/2022 is to introduce a mechanism ensuring greater transparency and predictability in the organisation of award procedures for railway public service contracts, by requiring the Ministry of Infrastructure and Transport (MIT) to publish annually a calendar of the award procedures for contracts approaching expiry, suitably staggered over time, thereby facilitating market access and strengthening competition in the sector.

Article 22, paragraph 3 of the RRP Decree amends Article 9, paragraph 1bis of Law No 118/2022 and lays down the obligation for all Regions (also special statutes Regions) and autonomous provinces of Trento and Bolzano to send, by 31 May of each year, starting from this year, to the National Observatory on Local Public Transport Policies (the government monitoring body in Italy created whitening the MIT, pursuant to Article 1, paragraph 300 of Law No 244 of 24 December 2007 for the purpose of national data-collection, monitoring, and support to MIT’s policies for local public transport, hereinafter referred to as the “Observatory”) the calendars and schedules of the public tender procedures planned for the award of regional rail transport services on their territories, relating to expiring contracts.

The Observatory assesses the calendars received by the Regions in order to identify any significant temporal overlaps between the scheduled procedures that could negatively impact the development of an effective competitive participation by all interested operators, and promotes the coordination between concerned Regions (and autonomous provinces) to ensure a more staggered timing of the tender procedures, assigning a deadline to comply within 2 months. At the expiry of this period, the calendar shall then be published by the MIT on its website, starting in 2026.

Require ART to launch by Q2 2026 a public consultation in view of the adoption of guidelines for the standardization of award procedures for regional transport services.

Article 1, paragraph 6 of the ACL requires that the Transport Regulator (ART) must launch, by 30 June 2026, a public consultation in view of the adoption of guidelines aimed at *i)* improving the quality of the award of regional public transport services, in compliance with Regulation (EC) 1370/2007, and *ii)* introducing uniform and standardized requirements for award procedures to ensure efficient and non-discriminatory conditions of access to regional transport services, and to promote competition, transparency and comparability of public service arrangements and efficiency in transport markets, also through common criteria for public service obligations (pursuant to Article 37, paragraph 2, letters (a) and (f) of Law Decree No 201 of 22 December 2011 creating ART and establishing its powers and criteria of intervention, referred to by Article 1, paragraph 6 of the ACL). Article 1, paragraph 6 of the ACL specifies that the ART shall adopt the guidelines by 31 December 2026.

III - on Electric charging stations:

Ensure that the award of concessions for electric recharging points promotes competition by encouraging a plurality of suppliers in the market.

The ACL introduces provisions aimed at ensuring that concession procedures for the installation and management of electric vehicle charging infrastructure promote competition.

Article 1, paragraph 3 of the Annual Competition Law 2025 amends article 57, paragraph 8 of Law Decree No. 76 of 16 July 2020 (hereinafter referred to as the “Simplification Decree”, containing urgent measures to simplify several procedural administrative and public procurement rules, entered into force on 17 July 2020, converted into Law No. 120 of 11 September 2020), which empowered local granting authorities to promote electric mobility by allowing the construction and management of charging infrastructures. ACL, article 1, paragraph 3, first part and letter a), adds an explicit provision requiring that the award of concessions for electric vehicle charging infrastructures must be structured in a manner that encourages competition and the participation of a plurality of market suppliers. To this end, article 1, paragraph 3, letter b) of the ACL further modifies article 57, paragraph 8 of the Simplification Decree adding a requirement under which, within the above mentioned selection procedures, in case of comparable offers, the granting authorities should give priority to subjects detaining less than 40% of the market, the latter being represented by the total number of charging infrastructures already installed or already authorised in the relevant territory. These provisions ensure that the concession procedures avoid excessive concentration and support the development of a competitive market structure in the electric mobility sector.

IV - on Health:

Establish common criteria for contractual agreements to ensure the effective implementation of Articles 8-quater and 8-quinquies of Legislative Decree 502/1992, as amended by Law 118/2022,

on the accreditation of private companies to the Public Health System, and to ensure the implementation of rules providing for open and transparent selection procedures.

This sub-element of Milestone M1C2-13 aims at strengthening competition and transparency in the selection, by public health authorities, of “accredited” private providers, *i.e.*, private healthcare structures or suppliers/operator with formal authorization to deliver services within the public health system. Articles 8-quater and 8-quinquies of Legislative Decree 502 of 30 December 1992 (providing for reorganization of the health system, hereinafter referred to as “Dlgs 502/1992”) introduced general requirements for private providers delivering services within the Italian National Health Service (hereinafter referred to as “SSN”) to operate under an “accreditation” system linked to contractual agreements with regional health authorities, however leaving significant discretion to regional authorities on how to run the selection of providers and how to define the contractual standards. Law 118/2022 modified Articles 8-quater and 8-quinquies of Dlgs 502/1992, establishing that contractual agreements between Regions and accredited private providers must be concluded through transparent and competitive procedures, open to all interested providers and based on objective criteria. Law No. 193 of 16 December 2024 (hereinafter referred to as “Law 193/2024”) suspended the effectiveness of such provisions concerning accreditation and contractual agreements and required that the system be revised by 31 December 2026, however not specifying the relevant criteria (article 36).

The RRP Decree addresses these concerns, by establishing a more harmonized, transparent and pro-competitive framework for the selection of and the contractual agreements with accredited private operators. Article 26, paragraph 3 of the RRP Decree, by adding a new paragraph (1bis) to article 36 of Law 193/2024, provides that the selection of private operators shall be run through open and transparent procedures, in compliance with EU Law and the principles of parity of treatment, non-discrimination, transparency and proportionality. The *Relazione* also specifies that such framework guarantees the highest level of competition, quality of the service and of the healthcare service provided, while also ensuring continuity of assistance to all patients.

Article 26, paragraph 3 of the RRP Decree also specifies the criteria for the selection of operators participating to the tenders, namely aimed at ensuring the quality of the healthcare services, also based on the specificities of the diseases and health risks of the various territories, the requested granularity and volumes of services, the investments capability to increase the quality of the service and update the equipment, the adequate ratio between personnel and patients and the scale-up capacity to handle the patients in the waiting list from the previous management period. Such common criteria shall also be reflected in the contractual agreements to be awarded through the tenders, pursuant to article 8-quinquies of Dlgs 502/1992, as amended by Law 118/2022. Such criteria constitute the minimum contractual content that all Regions will have to comply with, while allowing them to indicate more precise requirements strictly linked to the healthcare service demand in the specific areas, however still within the boundaries of the overall framework in order to ensure the widest participation to the tenders for the contract awards and the promotion of the pro-competitive and transparency principles.

Therefore, the RRP Decree introduced common criteria for the selection process and for the underlying contractual arrangements, to be applied at national and regional level, that will ensure the effective implementation of pro-competitive and transparency principles contained in the amendments to Articles 8-quater and 8-quinquies of Dlgs 502/1992 introduced by Law 118/2022. The RRP Decree further strengthens and safeguards such principles – also in view of any possible future reform of the health system framework – by, on the one hand, specifying that the open selection procedures need to comply with EU Law and with the principles of parity of treatment,

non-discrimination, transparency and proportionality, and, on the other hand, by specifying upfront minimum common and uniform criteria for selecting the accredited company, to be reflected in the scoring methodology, based on the proven ability to ensure the type, quality and volumes of healthcare service requested for a particular area, while ensuring the level playing field between interested operators participating to the tenders.

V. - Technology transfer:

Require the Ministry of Enterprises and Made in Italy and the Ministry of University and Research to adopt by Q2 2026 a national strategy for technology transfer and knowledge valorisation, making the allocation of available resources more efficient, promoting a coordinated strategy between the various Foundations and other institutional subjects operating in the field of technology transfer. The initiative shall support and rationalise technology transfer offices also by promoting federative initiatives or other policies to enhance efficiency.

The Annual Competition Law 2025 introduces a new set of measures aimed at strengthening the governance and effectiveness of the national system for technology transfer and knowledge valorization. In particular, Article 1, paragraphs 13–23 of the ACL establish a new framework intended to support a coordinated national strategy for applied research, address structural weaknesses, including fragmentation among institutional actors and insufficient coordination between public research organizations and industries, and facilitate the transfer of technologies and innovations from research institutions to enterprises.

As a first component of the reform, Article 1, paragraph 14 of the ACL requires the Ministry of Enterprises and Made in Italy (hereinafter rereferred to as “MIMIT”) and the Ministry of University and Research (hereinafter rereferred to as “MUR”) to adopt, by joint decree and following consultation with the Conference of Regions and Autonomous Provinces, and with all institutional partners and interested stakeholders, an act with a formal national strategy in the field of technology transfer and knowledge valorisation (hereinafter referred to as the “Strategy”). The Strategy must be adopted by 30 June 2026 and updated every three years. Its purpose is to define national priorities and ensure a coordinated approach to the allocation of public resources dedicated to technology transfer policies. Article 1, paragraph 13 of the ACL specifies that the Strategy is aimed at favouring technology transfer and technological innovation along national productive value chains, ensuring synergies and coordination amongst all subjects operating in the value chain. Article 1, paragraph 14 of the ACL (as amended by article 26, paragraph 2 of the RRP Decree) specifies that the Strategy will the contain specific measures to rationalize, strengthen and increase efficiency of technology transfer offices.

The reform also strengthens the institutional framework responsible for implementing the Strategy. Under Article 1, paragraphs 15–20 of the ACL, the Foundation “Enea Tech e Biomedical” is reorganised and renamed “Fondazione Tech e Biomedical” (hereinafter referred to as “FTB”) and entrusted with a central role in the implementation of technology transfer policies, centralizing all initiatives of other foundations and institutional subjects operating in the field, in view of ensuring an efficient handling of technology transfer and knowledge sharing. To this end, article 1 paragraph 15 of the ACL assigns FTB the task of supporting the implementation of the Strategy, while paragraph 16 provides for the transfer to the foundation of resources from the Technology Transfer Fund, up to a maximum amount of EUR 250 million. In order to centralize and rationalize the activity amongst various foundations and research centers, paragraphs 17 and 18 specify that the subjects allowed to participate, through the centralized work of FTB, to the Strategy are the following: all foundations under national legislation that have as final, instrumental or ancillary competences in

the field of technology transfer, or that have competences related to technology transfer; highly specialised competence centres, including specialised competence centres under the national 'Industry 4.0' Plan, introduced with article 1, paragraphs 115-121 of Law No. 232 of 11 December 2016, to help companies, especially SMEs, to adopt advanced digital and Industry 4.0 technologies, particularly through public-private partnerships between universities, research institutions, and companies to support industrial digital transformation by technology transfer to industry, applied research and experimentation, training and skills development in digital manufacturing, testing and demonstration environments for Industry 4.0 technologies and acting as "innovation hubs" connecting research with industrial production; the national agricultural research body, the Council for Agricultural Research and Economics Analysis, *i.e.*, the Council for Agricultural Research and Experimentation, created pursuant to Article 1 of Italian Legislative Decree No. 454 of 29 October 1999 as part of the reorganization of the agricultural research sector in Italy, as subsequently merged with National Institute of Agricultural Economics pursuant to Article 1, paragraph 381 of Law No. 190 of 23 December 2014 (Stability Law 2015), a research body supervised by the Ministry of Agriculture, Food Sovereignty and Forestry, with scientific expertise ranging from the agricultural, livestock, fisheries, forestry, agro-industrial, nutritional and socio-economic sectors.

FTB assesses and coordinates the projects presented by the above-mentioned subjects, through a competitive and transparent project selection and financing system, in order to ensure the effective achievement of the objectives contained in the national strategy, taking into account the feasibility of the projects and their consistency with the Strategy. Following the assessment of the projects, FTB makes a proposal to MIMIT to allocate the available resources from the Technology Transfer Fund (Article 1 paragraph 18 of the ACL). Pursuant to article 1 paragraphs 18 and 19 of the ACL, the FTB is responsible for monitoring the implementation of funded projects and assessing their performance based on predefined criteria, including the quality of research activities, the results achieved in terms of technology transfer, and the generation of spin-offs. The FTB prepares an annual report on the monitoring and verification of results and submits it to the MIMIT, the MUR, the MEF and the other administrations concerned. The scope of such monitoring activity is two-fold: on the one hand, it allows MIMIT to identify cases in which the beneficiary deviates from the objectives to be achieved under the agreed (and funded) projects, leading to a revocation of the funds; on the other hand, FTB's monitoring and reporting is crucial to identify whether the management of the allocated budget was effective to achieve the results of the Strategy, so as to provide policy indications (also in terms of possible scale up of successful projects) on how to allocate funds for the following years.

The above-mentioned aggregation and coordination activity by the FTB, within the framework and against the backdrop of a common Strategy defined at national level by MIMIT and MUR and periodically updated based on the results on the field, in combination also with specific measures (provided by the Strategy) to rationalize and strengthen technology transfer offices, makes the allocation of available resources more efficient, by avoiding duplication and excessive granularity of the Italian ecosystem, promoting a coordinated strategy between the various foundations and institutional subjects operating in the field, supporting and rationalizing technology transfer offices also by promoting federative initiatives, and ensuring a more comprehensive and effective technology transfer and knowledge sharing system, also through a consistent application of the Strategy of national policy choices across the territory.

but it also ensures a more comprehensive, efficiency-driven and effective technology transfer and knowledge sharing system, also through a sufficient level of centralization to ensure consistent application of the Strategy of national policy choices across the territory.

VI - on Regulated Professions:

Simplify the requirements for incorporation and registration of professional companies.

Article 1, paragraph 24 of the ACL modifies Article 10, paragraph 4, letter b) of Law No. 183 of 12 November 2011 (hereinafter referred to as the “Stability Law 2012”, entered into force on 1 January 2012), regarding liberalization measures for regulated professions and conditions for creating companies among regulated professionals (hereinafter referred to as “STPs”).

The amendments introduced by the ACL to the Stability Law 2012 provide for simpler rules governing the requirements that a company must meet to qualify as a professional partnership STP, solving previous interpretation issues on (the individual or cumulative) applicability of the conditions, establishing that a company may qualify as a professional partnership if the number of professional partners, or, alternatively and more simply, the stock detained in the capital by the regulated professionals, is such as to determine a two-thirds majority in the resolutions or decisions of the partners, taking into account the rules established for the chosen corporate model (i.e. the different type of companies). In this regard, the amendment clarifies that, once the corporate type is chosen, shareholders’ agreements cannot derogate to the standard rule provided for that specific company, thus avoiding interpretation issues on the functioning of the majority (to take decisions) and potential litigation, thus also favouring the creation and registration of aggregation of professionals through corporations.

Furthermore, the ACL further simplifies the registration requirements by clarifying that the corporate structure and voting right system must be maintained throughout the life of the company, whereby the loss or change of the above-mentioned shareholder structure and voting rights framework trigger the end of the professionals’ company. Such cancellation can be requested and obtained also by the national association/order of professionals to which the company’s professionals belong (e.g. lawyers, accountants, architects, etc.) if the company does not return to the same corporate structure and voting system by six months.

Thus, by introducing more streamlined and clearer requirements for the creation of professional companies as well as by reducing the ambiguity on the voting rights options, the ACL reduces the administrative burdens and facilitates the organization of professional activities through corporate structures.

4. Commission Preliminary Assessment: satisfactory fulfilled

[M1C2-14]: Millions of 2G smart meters installed.

Non-repayable support

Related Measure: IT-C[M1C2]-R[R2] Annual Competition Laws for 2022, 2023, 2024 and 2025

Quantitative Indicator: Number

Baseline: 16 000 000

Target: 33 000 000

Time: Q4 2025

1. Context:

Target M1C2-14 is part of the Annual Competition Laws Reform package, which aims at liberalizing several sectors or strengthening the principle of competition therein, including electricity, gas, local public services, waste, ports, railways, highways, and pharmaceuticals. The Reform package also aims at harmonizing Italian merger control rules with EU rules, strengthening the market surveillance system in Italy, as well as simplifying and speeding up the rules for starting a business. The Reform provides for the entry into force each year of an Annual Competition Law, covering some of the sectors addressed by the overall Reform package. In particular, the Annual Competition Law 2022 provided for the adoption the Electricity Network Development Plan and for the introduction of legislation that promoted the installation of 2nd generation smart electricity meters.

Target M1C2-14 follows up on that reform and requires that at least 17 million 2G smart meters shall be installed since March 2021.

Target M1C2-14 is the ninth milestone or target of the reform and it follows the completion of Milestones M1C2-6, M1C2-7, M1C2-8, M1C2-9, M1C2-10, M1C2-11, M1C2-12, and M1C2-14bis, related to addressing the following sectors: antitrust enforcement, local public services, energy, transport, waste, starting a business, market surveillance, retail, pharmaceuticals, highways, and insurance. Milestone M1C2-13 is also due by Q4 2025, and it is related to the entry into force of the Annual Competition Law 2025. It will be followed by Milestone M1C2-13bis related to the entry into force of legislation on Regional Railways and Technology Transfer.

2. Evidence provided:

1. Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled;
2. 35 Excel file extracted from the Sistema Informativo Integrato (hereinafter referred to as "SII") official database (Central Official Registry or Registro Centrale Ufficiale) of Acquirente Unico (hereinafter referred to as "AU"), listing all 2G smart meters installed in Italy from 2016;
3. Decision No. 87/2016/R/eel of 8 March 2016 by the Energy Regulator, namely *Autorità di Regolazione per Energia Reti e Ambienti* (hereinafter referred to as "ARERA"), on the functional specifications enabling second-generation (2G) low-voltage smart metering systems and performance of related systems in the electricity sector pursuant to Legislative Decree No. 102 of 4 July 2014;

4. Annex A to ARERA's Decision No. 87/2016/R/eel, as amended by Decisions No. 409/2019/R/eel of 15 October 2019, No. 306/2019/R/eel of 16 July 2019 and No. 105/2021/R/eel of 16 March 2021, on the functionalities to be provided by second-generation (2G) low-voltage smart metering systems;
5. Annex B to ARERA's Decision No. 87/2016/R/eel (as supplemented and updated by Decisions No. 646/2016/R/EEL and No. 306/2019/R/EEL), on expected system performance and associated ramp-up times;
6. Annex C to ARERA's Decision No. 87/2016/R/eel, on evolutionary functionalities subject to verification pursuant to point 8 of the Decision;
7. Decision No. 628/2015/R/eel of 17 December 2015 by ARERA, on the updating of data contained in the Central Official Registry of Integrated Information System with reference to the electric sector.

3. Analysis:

At least 17 million 2G smart meters shall be installed since March 2021.

Pursuant to Article 9, paragraph 3, of Legislative Decree No. 102 of 4 July 2014 (hereinafter referred to as "Dlgs 102/2014", transposing into Italian law the EU Directive 2012/27/EU and establishing the legal framework at national level to improve energy efficiency, including provisions on metering and billing transparency), the Italian Energy Regulator ARERA received a broad legal mandate (and a legal obligation) to, *inter alia*, define regulatory requirements for metering and billing in the electricity sector, adopt implementing measures for smart metering systems, monitor compliance with such measures, and ensure that final customers are provided with accurate, consumption-based billing and sufficiently frequent consumption information, as well as to enforce consumer protection rules.

Dlgs 102/2014 further attributes to the company *Acquirente Unico* S.p.a (AU S.p.a) the role to develop and manage the centralized data systems, collect and validate metering data. The company is part of the group *Gestore dei servizi energetici* (GSE S.p.A.), which is fully participated by the Ministry of Economy and Finance, and it is therefore a separate entity from the energy regulator, ARERA. The data system managed by AU S.p.a. includes also data on the installation of second-generation (2G) smart meters, through a special register (Central Official Registry) as part of the Single Information System for the Management of Information Flows in the Electricity and Gas Markets (hereinafter referred to as "SII", managed by AU pursuant to article 1-bis of Law Decree 105, of 8 July 2010, converted into Law 129 of 13 August 2010) based on the rules established by ARERA.

AU SII database (Central Official Registry), according to the provisions and processes envisaged by Decision 628/2015/R/eel (Evidence 7), allows ARERA to monitor the progress on the installation of 2G smart meters across the Italian territory and cases of non-compliance by DSOs with the installation requirements. According to Decision 628/2015/R/eel, network operators are required to communicate to the SII the data pertaining to the installation of a new smart meter at the latest 3 days after the installation (Art. 5.1). Once the SII has done some consistency checks, the data about the new smart meter is recorded on the Central Official Registry, at which point it becomes the reference source of information about the smart meter's data.

Furthermore, in line with the description of the measure, **the installation of 2nd generation smart electricity meters shall increase by at least 17 million units throughout Italy by 31st December 2025.**

The Italian authorities provided the extract from the AU SII database in form of Excel files (evidence 2). The database included a total of 35 086 271 installed 2G smart meters, of which 18 838 235 units were installed between 1st March 2021 and 31st December 2025.

The database also included units installed before March 2021, i.e., starting from Decision 87/2016/R/eel of 8 March 2016 (Evidence 3), which, pursuant to its first indent of page 16 on the “specific functional specifications enabling second-generation (2G) low-voltage smart meters in the electricity sector” and its annexes (Evidences 4, 5 and 6), entered into force on the 8th of March 2016. This Decision provides details and includes obligations for the (electricity) distribution system operators (hereinafter referred to as “DSOs”) to install second-generation smart meters. However, for the purpose of the assessment of the CID requirement, the Commission took into consideration only units installed between 1st March 2021 and 31 December 2025, as required by the CID. This number amounted to 18 838 235 units.

Following the selection of a random sample of 60 units, the Commission services conducted a virtual on-the-spot check (VOTSC) on 24 March 2026 to verify, on the official database managed by AU, that the sampled 60 units were 2G smart meters and installed after March 2021. The verification involved visually inspecting the on-screen data for each of the units in AU-s online database, confirming the presence of letter ‘G’ in the type category (indicating 2G smart meters) and checking the installation date. The VOTSC was completed successfully, confirming that the target requirement had been met and that 18 838 235 2G smart meters were installed since March 2021, thus exceeding the target of 17 million 2G smart meters by 1 838 235 units.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M1C2-30]: Implementing Agreement

Related Measure: IT-C[M1C2]-I[I7]: National Connectivity Fund

Qualitative Indicator: Entry into force of the Implementing Agreement

Time: Q4 2025

1. Context:

This measure consists in a public investment in a Grant Scheme “National Connectivity Fund”, in order to incentivise private investment and improve access to finance in Italy’s ultra-broadband network infrastructure sector. The Scheme operates by providing grants directly to the private sector, and is managed by Invitalia S.p.A. as the implementing partner.

Milestone M1C2-30 provides for the entry into force of the Implementing Agreement.

Milestone M1C2-30 is the first step of the implementation of the investment. It will be followed by milestone M1C2-31, related to the transfer to Invitalia and the signature of legal agreements with final beneficiaries.

The investment has a final expected date for implementation in Q2 2026.

2. Evidence provided:

1. Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled;
2. Implementing agreement between the Department of Digital Transformation of the Presidency of the Council of Ministers and Invitalia S.p.A. for the grant scheme on the National Connectivity Fund signed on the 4th February 2026.

3. Analysis:

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

Entry into force of the Implementing Agreement

In order to implement the investment into the scheme, Invitalia S.p.A. and the Department for Digital Transformation of the Presidency of the Council of Ministers (hereafter referred to as “DTD”) signed an implementing agreement on 4 February 2026, which entered into force on the same date.

Furthermore, in line with the description of the measure,

This measure shall consist of a public investment in a Grant Scheme “National Connectivity Fund”, in order to incentivise private investment and improve access to finance in Italy’s ultra-broadband network infrastructure sector. The Scheme shall operate by providing grants directly to the private sector. The Scheme shall be managed by Invitalia S.p.A. as the implementing partner.

According to the paragraph “Premise” of the implementing agreement (hereafter referred to as “IA”), the investment consists in a public investment in a grant scheme named “National Connectivity Fund” (hereafter referred to as “NCF”) aimed to incentivise private investments and improve access to finance in Italy’s ultra-broadband network infrastructure sector. The scheme operates by providing grants directly to the private sector. Based on paragraph 1 of the IA, the investment is managed by Invitalia S.p.A. as implementing partner.

The Scheme shall include the following product line:

- **A viability gap grant requiring at least 30% of private co-financing on the overall cost of the project.**

Based on paragraphs 1 and 2.1 of the IA, the scheme is implemented as a Viability Gap (also called Funding Gap) grant requiring at least 30% of private co-financing out of the overall cost of the project.

In order to implement the investment into the Scheme, Italy and Invitalia S.p.A. shall sign an Implementing Agreement that shall include the following content:

1. Description of the decision-making process of the Scheme: The final award decision of the Scheme 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 order to implement the investment into the scheme, Invitalia S.p.A. and DTD signed an implementing agreement on 4 February 2026. The IA includes a description of the decision-making process of the Scheme. Specifically, paragraph 1 of the IA provides that the final award decision is taken based on the independent evaluation carried out by the Evaluation Commission (*Commissione di Valutazione*) and is subsequently formally adopted by the Board of Directors, without the possibility to deviate from the outcomes of the above-mentioned independent evaluation by the Evaluation Commission.

For what concerns the selection of the Evaluation Commission, the IA explicitly mentions (pp.4) Art. 93 of the Public Procurement Code which lists a series of definite conditions for their appointment, among which the absence of conflicts of interest (Art.93 par. c) and prohibition of appointing people that were previously political appointees (Art. 93 par. a). In addition, the IA adds another set of conditions (pp.5) prohibiting to appoint, as member of the Evaluation Commission, former employees of the agency which held key roles within the agency. It also prohibits those members from being subsequently hired from one of the participants in the Scheme. This set of conditions ensures that all members of the Evaluation Commission are independent from the government. Therefore, by virtue of the condition above, it is ensured that the decision of the Evaluation Commission is taken by a majority of votes of members who are independent from the government.

2. Key requirements of the associated grant policy, which shall include:

a) The description of the grants provided and eligible final beneficiaries.

Paragraph 2.1 of the IA contains a description of eligible final beneficiaries, namely the operators identified based on the procedure for the selection of investment projects for the construction of high-performance fixed digital infrastructure with Gigabit-technology respecting the technological neutrality principle for the connection of the addresses in market-failure areas on the Italian territory. Paragraph 2.1 also contains a description of the grants provided, namely grants to fill the feasibility gap requiring at least 30% of private co-financing out of the total amount of the project.

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

Paragraph 2.2 of the IA requires that all investments supported by the Scheme must be economically sustainable, and that to this end Invitalia shall verify, among other things, the Economic and Financial Plan (*Piano Economico e Finanziario*) presented by the operators.

c) The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01): In particular, the grant policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use, (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower

than the relevant benchmarks, (iii) activities and assets related to waste landfills, incinerators and mechanical biological treatment plants.

Paragraph 2.3 of the IA requires that supported projects must respect the DNSH principle. Specifically, the investment policy excludes the following list of activities and assets from eligibility: i) activities and assets related to fossil fuels, including downstream use, (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks, (iii) activities and assets related to waste landfills, incinerators and mechanical biological treatment plants.

d) The requirement that final beneficiaries of the Scheme shall not receive support from other Union instruments to cover the same cost.

Article 2.4 of the IA specifies that the final beneficiaries of the scheme cannot receive funding from other EU instruments to cover the same costs.

3. The amount covered by the Implementing Agreement, the fee structure for the Implementing Partner and the requirement to use any unused proceeds of the scheme, including beyond 2026, for the same policy purposes.

Paragraph 3 of the IA provides that the amount for the implementation of the investment amounts to EUR 733.402.818, including the fees for the implementing partner. Paragraph 3 also delineates the fee structure for the implementing partner, specifically establishing that, in line with article 1, paragraph 740, of Law No. 199 of 30 December 2025, such fees cannot exceed 3% of the above-mentioned total amount of the investment. Paragraph 3 of the IA, finally, also requires that any unused proceeds, resources deriving from revocations or withdrawals (also partial), and interests generated by the resources transferred to Invitalia are used, including after 2026, for the same purposes defined in the IA.

4. Monitoring, audit, and control requirements, including:

1. The description of the implementing partner's monitoring system to report on the grants mobilized.

The IA includes a description of the monitoring system used by Invitalia to report on the grants mobilized. Specifically, paragraph 4.1 of the IA provides a description of the IT tools used by Invitalia to monitor the investment, namely the ReGiS platform, which allows the tracking of financial and physical/procedural advancements in implementation, and the InGaTe platform, which allows the management and monitoring of the award phase.

2. The description of the implementing partner's procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.

Paragraph 4.2 of the IA includes the description of the procedures adopted by Invitalia to ensure the prevention, detection and correction of fraud, corruption and conflicts of interests, among which: i) Invitalia's Ethics Code; ii) the Regulation on conflict of interest, which includes the obligation to report to the hierarchical responsible and to a monitoring body, as well as risk mitigation procedures; iii) Invitalia's Model of organisation, management and control, which is aimed at preventing offences including those against the Public Administration, corporate crimes, market abuse crimes, fiscal crimes, among others; iv) Plan for the prevention of corruption and for transparency, and nomination of a responsible for the prevention of corruption and for transparency; v) for the prevention, detection and correction of fraud, corruption and conflicts of interests, Invitalia's procedure also foresees the acquisition of declarations concerning the effective owner of entities applying for support, of the absence of conflict of interest by the effective owner of any entity applying for support and by any internal staff involved in the selection procedure.

- 3. The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Implementing Agreement before awarding a grant to an operation.**

Paragraph 4.3 of the IA provides that Invitalia must verify, in the phase of project selection that precedes the award of a grant, the eligibility of every operation with respect to the requirements laid out in the IA.

- 4. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of Invitalia S.p.A. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules; and iii) that the requirement that final beneficiaries of the Scheme 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 Implementing Agreement and Grant Agreements are being respected.**

Paragraph 4.5 of the IA includes the obligation to carry out risk-based ex post audits in accordance with the Audit plan of Invitalia. The control activities verify i) the correct implementation of the control system, the conformity of procedures with applicable law as well as their effectiveness, including the respect of the provisions of the IA, among which the procedures for the detection of fraud, corruption and conflict of interest; ii) the respect of the DNSH principle and of State Aid rules; iii) the respect of the principle of eradication of double funding, in line with Articles 9 and 22 of the RRF Regulation, i.e. that there is no support from other Union instruments to cover the same costs. The audits also verify the legality of the transactions and the respect of the conditions of the Implementing Agreement and of the Grant Agreements.

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

[M1C3-2]: Published digital media resources

Related Measure: IT-C[M1C3]-I[1.1]: Digital Strategy and Platforms for Cultural Heritage

Quantitative Indicator: Number of digital media resources published

Baseline: n/a

Target: 65 000 000

Time: Q4 2025

1. Context:

Investment 1.1 aims to digitise the Italian cultural heritage and provide access to cultural resources and digital services.

Target M1C3-2 requires that at least 65 000 000 digital media resources shall be published, and it represents the only target of Investment 1.1.

2. Evidence provided:

1. Summary document duly justifying how the target was satisfactorily fulfilled in line with the requirements set out in the Council Implementing Decision;
2. Executive contract for the completion of the digital infrastructure and its annexes:
 - a. Requirements management plan (Piano dei fabbisogni)
 - b. Operational plan (Piano operativo)
5. Certificate of verification of conformity of the services provided by the supplier;
6. Link to the digital infrastructure website: <https://ecommic.cultura.gov.it/ipac/>;
7. Link to the Application Programming Interfaces (APIs) website: [https://api.gov.it/it/catalogo?q=ipac](https://api.gov.it/it/catalogo?q=ipac;);
8. Link to the digital platform website: <https://ecommic-risorse-digitali.cultura.gov.it/home>;
9. Excel files extracted from the digital platform containing the list of the digitalised resources, with the following information for each of the resources:
 - a. ID and name of the resource;
 - b. Date of publication of the resource;
 - c. Link to access the digital resource in the digital infrastructure;
 - d. Link to the certificate of completion of the digitalization of the resource.

3. Analysis:

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

The measure consists in creating a digital infrastructure to collect, integrate and retain digital resources making them available for public use through dedicated platforms.

The digital infrastructure (I.PaC) has been created, as evidenced by the executive contract (signed by the Ministry and the service supplier) for the completion of the digital infrastructure and by

the certificate of verification of conformity of the services provided by the service supplier, and it is available on the dedicated website (evidence 4).

The digital infrastructure collects, integrates and retains the digital resources as clearly indicated in the Requirements management plan (Piano dei fabbisogni) and Operational plan (Piano operativo) attached to the executive contract. Collection is ensured through ingestion pipelines and a heterogeneous repository, enabling the aggregation of data from archives, libraries, and museums. Integration is facilitated via the use of open standards, federation protocols, and controlled vocabularies for metadata standardisation. Retention is guaranteed through a multi-tiered cloud storage architecture (object storage, data lake, and data warehouse), automated preservation workflows, and Security/Privacy by Design measures, including encryption and disaster recovery. The Commission services conducted a virtual on-the-spot check on 19 February 2026 to verify the existence, the functionalities of the digital infrastructure, as well as the public accessibility of the infrastructure and its resources. While the access to the digital resources is primarily granted via specific platforms called Application Programming Interfaces (APIs), the Italian authorities have developed an additional platform that channels the resources contained in the different APIs to facilitate the public access to the digital resources produced and published by the I.PaC infrastructure which is available on the dedicated website (evidence 6).

During the VOTSC the Italian authorities have illustrated how the public can access the digital resources upon registration in the platform, which through the use of API services, give access to all the digital resources published in the digital infrastructure (I.PaC).

The check was completed successfully, confirming that the digital infrastructure has been created, it collects, integrates and retains digital resources and it makes them available to the public use through dedicated platforms.

At least 65 000 000 digital media resources shall be published.

The Excel files extracted from the Digital Platform and submitted by the Italian authorities confirmed that, as of 3 November 2025, 65 million resources had been published in the infrastructure specifically developed (Infrastructure and Digital Services for Cultural Heritage – I.PaC), thus achieving the target of 65 million resources.

Following the selection of a random sample of 60 units, the Commission services conducted an on-the-spot check on 19 February 2026, to verify the match between the information contained in the platform and that in the submitted Excel file. Specifically, the platform contains information (i.e., name, ID, digital version, and certificate of completion of the resource) regarding digital media resources. This check was successfully completed, confirming that the requirement of the target has been met and that 65 million digital resources have been published in the infrastructure (I.PaC).

4. Commission Preliminary Assessment: Satisfactory fulfilled.

[M1C3-5]: Interventions on State museums and cultural sites, theatrical halls and cinemas are concluded (second batch)

Related Measure: IT-C[M1C3]-I[I1.3]: Improve energy efficiency in cinema, theatres and museums

Quantitative Indicator: Number of interventions

Baseline: 80

Target: 420

Time: Q4 2025

1. Context:

Investment 1.3 aims to increase the energy efficiency of cultural and creative premises, such as public and private museums, cinemas, and theatres.

Target M1C3-5 requires the completion of at least 340 interventions as proved by the certificate of completion of works.

Target M1C3-5 is the final target of Investment 1.3. Target M1C3-5 follows the completion of Target M1C3-4, which relates to the completion of 80 energy efficiency renovation projects assessed under the 5th payment request and due by Q4 2023. It also follows Milestone M1C3-11, which concerned the entry into force of the Ministry of Culture decree for the allocation of resources and was due by Q2 2022.

2. Evidence provided:

1. Summary document duly justifying how the milestone was satisfactorily fulfilled in line with the requirements set out in the Council Implementing Decision;
2. Copy of the Ministerial Decree No. 452 of 7 June 2022; DSG nos. 1163, 1164, 1415 of 2023; DIAG Decrees nos.20/2024, 1/2025, 2054/2025, 1521/2025 and 2064/2025.; allocating the resources to improve energy efficiency in places of cultures, including as attachments the lists of the financed interventions;
3. The call for projects No. 1972 of 22 December 2021 and call for projects No. 11 of 6 February 2024 for the improvement of energy efficiency of theatres cinemas and museums;
4. List of the 451 energy renovation projects completed with information on the type of asset redeveloped and intervention completed, the date of work completion, and the energy savings achieved;

In the context of the sampling analysis, additional evidence was provided for a sample of 60 units including:

- a. Copy of the selected project with attachments;
- b. Copy of the energy audit or the ex-ante and ex-post Energy Performance Certificates (APEs);
- c. Certificate of completion of works.

Additionally, for the units No. 19, 50, 358 photographic evidence to prove the installation of movie projectors

3. Analysis:

The certificates of completion of works shall be issued for at least 340 interventions.

As already verified in the context of the 5th payment request for target M1C3-4, 80 energy efficiency renovation projects in cinemas and theatres (both public and private) financed by the call for project No. 1972 of 22 December 2021 were completed, as evidenced by the certificates of completion and of regular execution of works provided by the authorities.

Additional 371 energy efficiency renovation projects in cinemas and theatres financed by the call for project No. 1972 of 22 December 2021 and call for projects No. 11 of 6 February 2024 were completed, as evidenced by the certificates of completion provided by the authorities.

Moreover, for the units No. 19, 50, 358 photographic evidence was provided to prove the purchase and installation of movie projectors.

The total number of energy renovation projects completed is 451, which exceeds the final target of 420.

Following the selection of a random sample of 60 units, Italy submitted the certificates of completion of work to demonstrate that the efficiency renovation projects were completed.

The evidence provided for a sample of 60 units confirmed that this requirement of the target has been met.

Including for: technical and economic-financial planning, energy audits, initial environmental analyses, environmental impact assessment, reliefs and assessments aimed at identifying critical issues, identification of the consequent interventions for the improvement of energy performance; interventions on the building envelope; interventions of replacement/acquisition of equipment, tools, systems, devices, digital application software, as well as accessory instrumentation for their operation, the acquisition of patents, licenses and know-how; 4. installation of intelligent systems for remote control, regulation, management, monitoring and optimisation of energy consumption (smart buildings) and polluting emissions also through the use of technological mixes.

All the completed energy efficiency renovation interventions concern the types of interventions set out in the description of the target in the Council Implementing Decision, as proved by the information included in the copies of the projects and in the certificates of completion of works.

Following the selection of a random sample of 60 units, Italy submitted the certificates of completion of work and the copies of the selected projects to demonstrate that the efficiency renovation projects were in line with those listed in the target.

The evidence provided for a sample of 60 units confirmed the correspondence between the projects completed and those listed in the target, therefore this requirement of the target has been met.

The measure consists of energy efficiency interventions in cultural and creative premises.

In line with Art. 1 of the call for projects No. 1972 of 22 December 2021 and call for projects No. 11 of 6 February 2024, all the completed interventions ensure a reduction of energy consumption and improve the energy efficiency of the buildings linked to the cultural and creative sector. This is proved by the coherence of the proposed interventions with the recommendations indicated in the energy audits or by the ex-ante and ex-post Energy Performance Certificates that were provided for each completed intervention.

Following the selection of a random sample of 60 units, Italy submitted copies of the energy audit or the ex-ante and ex-post Energy Performance Certificates (APEs) to demonstrate that the efficiency renovation projects improved the energy efficiency of the cultural and creative premises. The evidence provided for a sample of 60 units confirmed that the interventions improved the energy efficiency of the cultural and creative premises, therefore this requirement of the target has been met.

4. Commission Preliminary Assessment: Satisfactory fulfilled

[M1C3-9bis]: Registration of enterprises, including individual operators, in the Digital Tourism Hub and accessibility of services in the Digital Tourism Hub

Related Measure: IT-C[M1C3]-I[I4.1]: Digital Tourism Hub

Quantitative Indicator: Number

Baseline: 20 000

Target: 35 000

Time: Q4 2025

1. Context:

The objective of this measure is to enable the tourism ecosystem to increase, integrate, and disseminate its offer, through the creation of a Digital Tourism Hub, accessible through a dedicated web platform.

This target requires the registration of a total of 35 000 enterprises, including individual operators, in the Hub and their access to a number of services.

M1C3-9bis is the second and final target of this investment, and follows Milestone M1C3-8, which required the award of the contracts for the development of the Digital Tourism Portal and Target M1C3-9, which required the registration of at least 20 000 enterprises, including individual operators, including individual operators, in the Digital Tourism Hub.

2. Evidence provided:

1. Summary document duly justifying how the target, including all the constitutive elements, was satisfactorily fulfilled.
2. Excel file provided by the Ministry of Tourism, extracted from the Digital Tourism Hub's database on 26 February 2026, containing the list of registered enterprises, including individual operators, in the Hub, with the following information:
 - a) P.IVA or Fiscal Code (unique identifier for each unit registered in the Hub);
 - b) Name of the company or of the individual operator;
 - c) ATECO code;
 - d) Region and geographic area for each unit registered in the Hub.

3. Analysis:

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

At least 35 000 enterprises, including individual operators, shall be registered in the Hub.

Based on the data extracted from the Digital Tourism Hub database provided by Ministry of Tourism, stand of 26 February 2026, and considering the baseline of the intermediate target M1C3-9 of the sixth payment request of Italy, which equals to 20 000 units, 38 104 enterprises and individual

operators were registered in the Digital Tourism Hub, overachieving the final target of 35 000 enterprises, including individual operators, registered in the platform by 3 104 units.

Following the selection of a random sample of 60 units, the Commission services conducted a virtual on-the-spot check on 26 February 2026, by inspecting the back-office dashboard of the Digital Tourism Hub platform, to verify that the information contained in the platform matched the one contained in the submitted excel file. Specifically, the back-office dashboard contains information (i.e. name of the company, P. IVA, ATECO code, region and geographic area in which the enterprise or the individual operator is located) regarding the units registered on the digital platform. This check was successfully completed, confirming that the selected 60 enterprises and individual operators were accredited in the hub.

The following services shall be accessible in the Digital Tourism Hub:

- **Communication services for enterprises, including individual operators, to propose their offer;**
- **Data analysis tools and predictive models to support data-driven decision making;**
- **Training for upskilling and reskilling;**
- **Services for SMEs to support innovation.**

The Digital Tourism Hub is a digital platform that on one hand supports tourists' choices in planning the destination and the trip, through the Italia.it website interface, and on the other supports tourism businesses with skills development tools and other services aimed at strengthening their competitiveness, through the Operator Portal integrated in the Italia.it website.

During the Virtual On-the-Spot-Check, the Italian authorities accessed the digital platform using a user's account created for the occasion. This allowed to access the platform from the perspective of any operator (both enterprises and individual operators) and verify the services in place.

A set of communication services within the Digital Tourism Hub has been established to strengthen the users' offer promotion. Key components include the Italia.it website and the mobile app, which function as primary channels for users to display their tourism services to the public. Additionally, the Operator Portal provides a dedicated space for managing and promoting their offerings. The platform also issues various announcements to engage the tourism ecosystem, including notices for tourist guides to promote content by professionals. The "Social Kit" is aimed at enhancing the online presence of tourism operators.

In support of data-driven decision-making, the Digital Tourism Hub includes several data analysis tools and predictive models. "Infographics" describe data and trends of the tourism sector, available for different months and years. The "Data Journal" aggregates editorial content on tourism data, providing comprehensive insights into industry trends. This is complemented by infographics that visually represent data for ease of understanding. The "Tourism Data Dashboard" offers real-time tourism data specific to Italy, while a multivariate predictive model assists in forecasting tourist presence and trends.

For training purposes, the Digital Tourism Hub offers resources aimed at upskilling and reskilling tourism professionals. The "Academy Italia.it" provides access to more than 120 free video training courses developed by training institutions and universities, focusing on managerial and digital skills. These courses are designed to address the evolving needs of the tourism sector.

The Digital Tourism Hub also provides services to support innovation among SMEs, accessible through the Operator Portal. The "Bandi Hub" monitors and signals funding opportunities, and the

“Experience Planner” provides assistance in the creation of itineraries. The “Digital Concierge” generates through a code personalized instructions for client stays based on the input of the operator, and the Startup section provides different digital services to operators offered by innovative startups. The ESG section allows to measure the performance of the operator with respect to ESG parameters. Additional tools include a customizable widget for integration into operators' websites (“Finestra” section on the Italia.it portal).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M1C3-18]: Number of historical parks and gardens refurbished

Related Measure: IT-C[M1C3]-I[2.3]: **Programmes to preserve and refurbish historical parks and gardens**

Quantitative Indicator: Number

Baseline: 0

Target: 100

Time: Q4 2025

1. Context:

Investment M1C3 2.3 aims to preserve and refurbish historical parks and gardens, including by restoring architectural or vegetation components, increase enhancing safety and accessibility, upgrading technical systems, and acquiring innovative digital tools for education and visitor assistance. The measure consists in refurbishing historical parks and gardens protected under Legislative Decree 42/2004.

Target M1C3-18 is the first and last target of the measure “2.3: Programmes to preserve and refurbish historical parks and gardens” and follows the completion of milestone M1C3-14 under the same investment, which required the setup of the programme framework and the adoption of the grant awarding decision for the allocation of resources. M1C1-18 requires the refurbishment of at least 100 historical parks and gardens.

2. Evidence provided:

1. Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2. Decree of the Secretary General (*Decreto del Segretario Generale*, hereinafter referred as ‘DSG’) n. 505, issued by the Ministry of Culture, entered into force on 21 June 2022 (and subsequent amendments DSG 253/2023, DSG 380/2023, DIAG 1493/2025) allocating resources to 131 historic parks and gardens and setting obligations on DNSH, south quota, climate and equal opportunities.

In the context of the sampling analysis, an excel file issued by the Ministry of Culture, including information on the 110 parks and gardens that underwent refurbishment, was provided. For each of the 60 sample units, the following additional evidence were provided:

3. ‘Certificates of regular execution’ (*Certificato di Regolare Esecuzione*) issued in accordance with national legislation, signed by the Director of Works, in accordance with national legislation.
and/or
4. (For interventions above 1M Euros) ‘Technical-administrative final acceptance certificate’ (*Certificato di Collaudo Tecnico/Amministrativo*), signed by the Inspector (*collaudatore*) issued in accordance with national legislation.
and/or

5. 'Conformity verifications' for services and supplies, signed by the Unique Project Responsible ('RUP') or Contract Execution Director ('DEC') issued in accordance with national legislation.

3. Analysis

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

Certificates of completion of works for the refurbishment of at least 100 historical parks and gardens shall be issued.

The target requires the refurbishment of at least 100 historic parks and gardens. The Italian authorities reported that 110 historical parks and gardens have been refurbished thereby exceeding the target of at least 100 by 10 units. To confirm that 100 historical parks and gardens were refurbished, the Italian authorities provided a list with parks and historical garden refurbished data, including documentation attesting the completion of works in accordance with national legislation.

Following the selection of a random sample of 60 units, Italy submitted: the certificate(s) of completion ('Technical-administrative final acceptance certificate', and /or 'Certificate of regular execution', and/or 'Conformity verifications') issued in line with national legislation; ii) Relevant allocation decree, consistent with the scope of the measure. The evidence provided for 60 units confirmed that the requirement that certificates of completion of works for the refurbishment of at least 100 historical parks and/or gardens are issued, has been met, and that the goal of 100 parks and gardens has been exceeded by 10 units.

The certificates of completion of works describe the specific interventions that have been completed for each of the 110 historical parks and gardens, which fall under the category of "refurbishment". Examples of refurbishment activities for historical parks and gardens commonly documented in such certificates include restoration of pathways and paving patterns, rehabilitation of fountains and water features, renovation of gates/playgrounds/ pergolas, arboricultural care for historic trees (e.g., soil treatments, deadwood removal), clearing overgrowth to reinstate designed vistas, reconstruction of formal elements like boxwood labyrinths, and planting/upgrading dendrological paths while respecting original landscape design.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M1C3-28]: Decree(s) awarding the tax credit and/or the grant and receipts of the request for disbursement

Related Measure: IT-C[M1C3]-I[I4.2]: Funds for the competitiveness of tourism enterprise

Quantitative Indicator: Number

Baseline: 0

Target: 2 700

Time: Q4 2025

1. Context:

The measure aims at supporting firms operating in the tourism sector through a mix of instruments, namely a tax credit, a guarantee fund, the EIB Thematic Fund and a Revolving Fund.

Target M1C3-28 requires the decree(s) awarding the tax credit and/or the grant and the receipt of the request of disbursement, for at least 2 700 enterprises, that have invested in infrastructures and/or services.

M1C3-28 is the first and final target with respect to the sub-measure concerning the Tax credit of this investment, and follows Milestone M1C3-26, that required the entry into force of the implementing decree for the Tax credit.

2. Evidence provided:

1. Summary document duly justifying how the target, including all the constitutive elements, was satisfactorily fulfilled.
2. Ministerial Decree no. 8180/22, 8260/22, 8839/23, 8839/23, 15865/23, 25649/23, 7241/24, 11468/24, 19465/24, 28101/24, 48085/24, 239306/24, 375742/24, 421120/24, 13551/25, 88850/25, 106415/25, 127288/25, 206268/25, 225395/25, 245742/25, 263558/25, and 272552/25 of the Ministry of Tourism awarding the tax credits and/or the grants to enterprises, consolidated in the Directorial Decree no. 28664/26.
3. Excel file containing the consolidated list of enterprises to which tax credits and/or the grants have been awarded, with the following information:
 - a) No. request for disbursement (i.e., IFIT number, the unique identifier for each unit).
 - b) Single Project Code.
 - c) Name of the enterprise.
 - d) Date of the related decree awarding the tax credit and/or the grant.
 - e) Fiscal Code or P.IVA.
4. Public notice of 23 December 2021 of the Ministry of Tourism, detailing the concrete requirements for the selection of the enterprises to be eligible for the tax credit and/or the grant, including the binding list of eligible investments in the field of infrastructures and/or services.

In the context of the sampling analysis, additional evidence was provided for a sample of 60 units including:

5. Receipts of the request for disbursement.

3. Analysis:

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

Decree(s) awarding the tax credit and/or the grant to at least 2 700 enterprises that have invested in infrastructures and/or services, as demonstrated by receipts of the request for disbursement.

As outlined in Ministerial Decrees no. 8180/22, 8260/22, 8839/23, 8839/23, 15865/23, 25649/23, 7241/24, 11468/24, 19465/24, 28101/24, 48085/24, 239306/24, 375742/24, 421120/24, 13551/25, 88850/25, 106415/25, 127288/25, 206268/25, 225395/25, 245742/25, 263558/25, and 272552/25 of the Ministry of Tourism, consolidated in the Directorial Decree no. 28664/26 (Evidence 2), a total of 2 853 enterprises have been awarded the tax credits and/or the grants.

In line with Article 4 and Article 5 of the Public Notice published on 23 December 2021 (Evidence 4) by the Ministry of Tourism, all the enterprises eligible for requesting the disbursement of the tax credit and/or the grant had to fulfil a list of strict investments in the fields of infrastructures and/or services.

Following the selection of a random sample of 60 units, Italy submitted the receipts of the request for disbursement of the tax credit and/or the grants. Moreover, the Commission services conducted a Virtual-On-The-Spot-Check on 19 March 2026, by inspecting the database of the implementing partner *Invitalia*, to verify the information contained in the awarding decrees, consolidated in the Directorial Decree no. 28664/26 (Evidence 2), as well as the serial code of each receipt of the request for disbursement. Specifically, these receipts are automatically generated by *Invitalia's* internal system once the official request for disbursement has been submitted by the beneficiary. The serial number of these receipts are then stored in *Invitalia's* database. Specifically, the back-office database contained all the relevant information of the related request for disbursement (i.e., no. request for disbursement (i.e., no. IFIT), the Fiscal Code or P.IVA and the name of the enterprise, the date of the request for disbursement, and the serial code of the receipt of the request for disbursement).

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met, thus exceeding the target of 2 700 enterprises by 153 units.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M1C3-32]: Number of enterprises to be supported through the SME's Guarantee Fund

Related Measure: IT-C[M1C3]-I[I4.2]: Funds for the competitiveness of tourism enterprises

Quantitative Indicator: Number

Baseline: 0

Target: 1 000

Time: Q4 2025

1. Context:

The measure aims at supporting firms operating in the tourism sector through a mix of instruments, namely a tax credit, a guarantee fund, the EIB Thematic Fund and a Revolving Fund.

This target requires the issuance of the outcome letter granting the guarantee in favour of at least 1 000 enterprises.

M1C3-32 is the first and final target with respect to the sub-measure concerning the guarantee fund of this investment, and follows Milestone M1C3-24, that sets up a guarantee fund to facilitate access to credit for firms in the sector (through a dedicated section of the SMEs Guarantee Fund).

2. Evidence provided:

1. Summary document duly justifying how the target, including all the constitutive elements, was satisfactorily fulfilled.
2. Excel file containing the list of firms supported by the Guarantee Fund, with the following information:
 - e) P.IVA or fiscal code (unique identifier for each tourism operator registered in the Hub);
 - f) Name of the company;
 - g) Reference code of payment.
3. Report of the implementing partner listing the companies supported by the Guarantee Fund.
4. Additionally, for the units No. 168, 439, 540, 670, 777, 842, copy of the "visura camerale" to prove the units are enterprises.

In the context of the sampling analysis, additional evidence was provided for a sample of 60 units including:

- Outcome letter granting the guarantee.

3. Analysis:

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

The outcome letter granting the guarantee shall be issued in favour of at least 1 000 enterprises

As outlined in the report of the implementing partner, 1022 enterprises have been granted a guarantee in the context of the special section dedicated to tourism of the SMEs Guarantee Fund.

Following the selection of a random sample of 60 units from the list of 1 022 beneficiaries, Italy submitted for each extracted unit the signed outcome letter granting the guarantee. Additionally, for the units No. 168, 439, 540, 670, 777, 842, for which the outcome letters did not specify the P.IVA, copies of the “visura camerale” were provided, confirming that they are individual enterprises.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met, thus exceeding the target of 1 000 enterprises by 22 units.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Loan Support

[M1C3-33]: Fondo Rotativo: Legal agreements signed with final beneficiaries

Related Measure: IT-C[M1C3]-I[I4.2]: Funds for the competitiveness of tourism enterprises

Quantitative Indicator: Number

Baseline: 0

Target: 300

Time: Q4 2025

1. Context:

The measure aims at supporting firms operating in the tourism sector through a mix of instruments, namely a tax credit, a guarantee fund, the EIB Thematic Fund and a Revolving Fund.

This target requires the signature of legal financing agreement for the support, through the Fondo Rotativo, of at least 300 enterprises.

M1C3-33 is the first and final target with respect to the sub-measure concerning the Revolving Fund of this investment, and follows Milestone M1C3-25, that required the adoption of the investment policy.

2. Evidence provided:

1. Summary document duly justifying how the target, including all the constitutive elements, was satisfactorily fulfilled.
2. Excel file containing the list of firms supported by the Revolving Fund, with the following information:
 - a) ID request (unique identifier for each beneficiary);
 - b) P.IVA or fiscal code;
 - c) Name of the company.

In the context of the sampling analysis, additional evidence was provided for a sample of 60 units including:

3. Decree awarding the grant countersigned by the final beneficiary.
4. Resolution by the commercial bank for the granting of the bank financing.
5. Resolution by Cassa Depositi e Prestiti (CDP) for the granting of the subsidized loan.

3. Analysis:

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

Legal financing agreements signed for the support, through the Fondo Rotativo, of at least 300 enterprises

The excel file shows that 316 enterprises have been supported by the Fondo Rotativo.

The Revolving Fund supports the final beneficiaries through 3 distinct products: i) capital grants provided by the Ministry of Tourism, ii) subsidised loans granted by Cassa Depositi e Prestiti (CDP) and iii) bank loans under market conditions. For this reason, the legal financing agreement for this target is intended as the combination of the decree awarding the grant and the resolutions for the subsidized loan and the bank loan.

Following the selection of a random sample of 60 units, Italy submitted for each extracted unit: i) the decree awarding the grant countersigned by the final beneficiary; ii) the resolution by the commercial bank for the granting of the bank financing; and iii) the resolution by Cassa Depositi e Prestiti for the granting of the subsidized loan.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met, thus exceeding the target of 300 enterprises by 16 units.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M2C1-23]: Resources transferred to ISMEA and amendment of the implementing agreement

Related Measure: IT-C[M2C1]-I[I3.4]: Fondo Rotativo Contratti di Filiera (FCF) to support supply-chains contracts for the agri-food, fishing and aquaculture, forestry, floriculture and plant nursery sectors

Qualitative Indicator: Certificate of transfer and amendment of the implementing agreement

Time: Q4 2025

1. Context:

This measure consists of a public investment in a Facility, the Fondo Rotativo Contratti di Filiera (FCF), in order to incentivise private investment and improve access to finance in Italy's agri-food, fishing and aquaculture, forestry, floriculture and plant nursery sectors. The Facility operates by providing grants and subsidised loans directly through the Istituto di Servizi per il Mercato Agricolo Alimentare (hereafter referred to as "ISMEA"). The amount of the Facility is EUR 4 000 000 000, including the fees to be paid to ISMEA. The Facility is managed by ISMEA as the implementing partner.

Milestone M2C1-23 requires the transfer of additional EUR 2 000 000 000 to ISMEA and the amendment of the total funding and management fee of the implementing agreement.

Milestone M2C1-23 is the third milestone of the investment, and it follows the completion of milestone M2C1-22, which required the entry into force of the Implementing Agreement, and milestone M2C1-25, which required the transfer of the allocation of EUR 1 960 000 000 to ISMEA. Milestone M2C1-23 will be followed by target M2C1-24, requiring that ISMEA enters into legal financing agreements with final beneficiaries to use 100% of the RRF investment into the Facility.

2. Evidence provided:

1. Summary document duly justifying how the milestone, including all the constitutive elements, was satisfactorily fulfilled.
2. Order of payment of 1st instalment from the Ministry of Agriculture, Food Sovereignty and Forests to ISMEA.
3. Order of payment of 2nd instalment from the Ministry of Agriculture, Food Sovereignty and Forests to ISMEA.
4. Order of payment of 3rd instalment from the Ministry of Agriculture, Food Sovereignty and Forests to ISMEA.
5. Order of payment of 4th instalment from the Ministry of Agriculture, Food Sovereignty and Forests to ISMEA.
6. Order of payment of 5th instalment from the Ministry of Agriculture, Food Sovereignty and Forests to ISMEA.
7. Daily report of the account of ISMEA.
8. Details (*Anagrafica conto*) of the beneficiary account issued by the RGS system.
9. Bank of Italy statement providing details on the functioning of the beneficiary account.

10. Note by Ragioneria Generale dello Stato providing details on the functioning of the beneficiary account.
11. Decree-Law No. 155 of 19 October 2024 (converted, with modifications, by Law No. 189 of 9 December 2024): Legislation authorising the opening of a treasury account in the name of ISMEA.
12. Additional act of modification and integration of the implementing agreement between MASAF and ISMEA.
13. Act of registration by the National Court of Auditors of the Additional act of modification and integration of the implementing agreement between MASAF and ISMEA.

3. Analysis:

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

Italy shall transfer additional EUR 2 000 000 000.00 to ISMEA for the Facility.

In line with the requirement of the milestone, the Italian authorities provided evidence of the execution of transfers amounting to a total of EUR 2 000 000 000 from the Ministry of Agriculture, Food Sovereignty and Forests (hereafter, "MASAF") to ISMEA for the implementation of Investment M2C1.I3.4.

Specifically, the Italian authorities provided the payment orders of five transfer made from the account of MASAF to the account of ISMEA (account No. 25113; hereafter, "the beneficiary account"; evidence No. 2 to 6). The total amount of such transfers sums up to EUR 2 000 000 000, in line with the requirement of the milestone. The Italian authorities also provided the daily report of the beneficiary account dated 26 March 2026, which shows that, on that date, the full amount required by the milestone, i.e. EUR 2 000 000 000, was accredited to the beneficiary account (evidence No. 7).

The beneficiary account was opened at the State Treasury on 17 December 2024 (evidence No. 9), on the basis of the provisions of Article 6quater of Decree-Law No. 155 of 19 October 2024 (converted, with modifications, by Law No. 189 of 9 December 2024), which authorises the opening of a treasury account in the name of ISMEA for the management of the resources of the Recovery and Resilience Plan under the remit of ISMEA (evidence No. 11). Based on the account details (*Anagrafica conto*) provided by the Italian authorities, ISMEA is the account holder (*intestatario conto*) and account manager (*gestore conto*) of the beneficiary account, which it manages directly (evidence No. 8). The Italian authorities also clarified that the account holder of treasury accounts has the full and exclusive availability of the resources deposited thereon, and that ISMEA is the sole account holder of account No. 25113 (evidence No. 10).

Amendment of the total funding and management fee of the implementing agreement.

The Italian authorities also provided evidence of the amendment of the total funding and management fee of the implementing agreement.

Specifically, the Italian authorities provided the Additional act of modification and integration of the implementing agreement between MASAF and ISMEA (hereafter referred to as "the Act", Evidence No. 12). In line with the requirement of the milestone, article 2 of the Act amends the total funding, by modifying articles 3 and 9 of the implementing agreement and providing that MASAF shall transfer to ISMEA the additional resources of EUR 2 000 000 000 for the award of grants under the measure. In line with the requirement of the milestone, article 2 of the Act also amends the management fee, by modifying article 10 of the implementing agreement and providing that, for the

activities under the implementing agreement and for its entire duration, MASAF shall pay to ISMEA a fee amounting to a maximum of EUR 60 000 000.

In line with its article 3, the Act entered into force after registration by the competent control organs, which occurred on 18/03/2026.

4. Commission Preliminary Assessment: satisfactorily fulfilled.

[M2C1-26]: Implementing Agreement

Related Measure: IT-C[M2C1]-I[I4]: Agri-Solar Park Facility

Qualitative Indicator: Entry into force of the implementing agreement

Time: Q4 2025

1. Context:

The facility supports investments in structures of the agricultural, livestock and agro-industrial sector, to install solar panels as well as complementary interventions.

Milestone M2C1-26 concerns the entry into force of the Implementing Agreement between the Ministry of Agriculture Sovereignty and Forestry (henceforth, "MASAF") and the entity managing Energy Services (henceforth, GSE).

Milestone M2C1-26 is the first step of the implementation of the investment. It will be followed by milestone M2C1-27 related to the transfer of the relevant resources to GSE and to GSE entering into legal grant agreements with final beneficiaries for 100% of the investment.

2. Evidence provided:

1. Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled;
2. Implementing Agreement between MASAF and GSE signed on 29.12.2025, protocol number 695636, entered into force with the approval by the national court of auditors.
3. MASAF Ministerial Decree 681806 of 17 December 2025 including provisions relating to the implementation of the measure;
4. MASAF Guidelines for implementing partners with operational instructions for financial management, monitoring, reporting and control activities, available at: <https://www.masaf.gov.it/flex/cm/pages/ServeBLOB.php/L/IT/IDPagina/23430>
5. MASAF Management and Control System (Si.Ge.Co.) describing the structure, tools and procedures put in place to guarantee coordination and management oversight for the implementation of the RRP measures, available at: <https://www.masaf.gov.it/flex/cm/pages/ServeAttachment.php/L/IT/D/1%252F0%252Fb%252FD.ff6712ee1f21041269e5/P/BLOB%3AID%3D18927/E/pdf?mode=download>
6. Addendum to the Implementing Agreement MASAF and GSE signed and entered into force on 07.04.2026.
7. Directorial decree of the Agricultural Ministry, Department of food sovereignty and equestrianism, Directorate-General for the promotion of agri-food quality, signed 30.12.2025 approving the implementing agreement between MASAF and GSE, with decree protocol number 0695991.
8. Registration by the national court of auditors of the Directorial Decree on the 29.01.2026, protocol number 0075693.

3. Analysis:

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

Entry into force of the Implementing Agreement.

MASAF and GSE signed an implementing agreement on 29.12.2025 (evidence no.2). The implementing agreement is in line with all the requirements included in the description of the measure, as explained below. Furthermore, in line with the description of the measure, the implementing agreement enters into force with the registration by the national Court of Auditors (Art. 7). The implementing agreement was approved by a Directorial Decree on 30.12.2025 (evidence no.7) and thus entered into force with the registration by the Court of Auditors on the 29.01.2026 (evidence no.8). The Addendum to the implementing agreement entered into force at the date of the signature on 07.04. 2026 (evidence no.6, Art.3).

This measure shall consist of a public investment in a Grant Scheme, the Agri-Solar Park Facility, in order to incentivise private investment and improve access to finance in Italy's agro-industrial sector. The Scheme shall operate by providing grants directly to the private sector. The Scheme shall be managed by Gestore Servizi Energetici S.p.A. (GSE) as the implementing partner.

Article 2(1) of the implementing agreement between MASAF and GSE (evidence no.2) identifies GSE as the implementing partner. Article 2(4) of the implementing agreement (evidence no.2) recalls the objective of the implementing agreement which, in line with Article 1 (2) of the Decree (evidence no.3), aims to incentivise private investment and provide access to finance in Italy's agro-industrial sector. Article 2(4) of the implementing agreement further specifies that the Facility (named in Italian "Dispositivo per il Parco Agrisolare"), in line with Article 3 of the Decree (evidence no.3), is to operate through the disbursement by GSE of grants to firms in primary agricultural production and transformation of agricultural products.

The scheme shall support investments in structures of the agricultural, livestock and agro-industrial sector, to install solar panels, as well as complementary interventions.

Article 2(2) of the implementing agreement (evidence no.2) specifies that this measure finances the installation of solar panels and complementary interventions in productive structures in the agricultural, livestock and agro-industrial sectors.

Membership of the "rete del lavoro agricolo di qualità" network will be positively considered in the assessment of project proposals.

As mentioned in Article 2(2) of the implementing agreement (evidence no.2), in line with Art. 1(4) of the Decree (evidence no.3), in the selection of projects awarded funding priority will be given to firms which are members of "rete del lavoro agricolo di qualità" network.

In order to implement the investment into the Scheme, Italy and GSE shall sign an Implementing Agreement that shall include the following content: Description of the decision-making process of the Scheme: The final award decision of the Scheme 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.

Article 4 of the implementing agreement (evidence no.2) includes the commitments and tasks of GSE. In particular, in line with Article (4)(1)(d) of the implementing agreement, GSE commits to fully implement the investments and, in line with Article 4(2)(j) of the implementing agreement, to examine the proposals, assess them and transmit them to the investment committee. Article 5 of the implementing agreement refers to the composition and tasks of the investment committee. Such committee is composed by a majority of members who are independent from the Government (Article 5(1) of the implementing agreement), notably by 2 members nominated by MASAF and 3 members nominated by the GSE. The Committee makes the final award decision with a favourable vote of the majority of its members (Article 5(5) of the implementing agreement) and only when all members are present (Article 5(6) of the implementing agreement).

Key requirements of the associated grant policy, which shall include: The description of the grants provided and eligible final beneficiaries.

As described in Art 2(4) of the implementing agreement, grants are provided in the form of capital cost contributions. Art 2 (4) of the implementing agreement lists the type of eligible final beneficiaries, in line with Art 2 of the Decree (evidence no.3): agricultural entrepreneurs, agro-industrial firms, agricultural cooperative, and the aforementioned entities aggregated in the form of for example temporary association of firms, network of firms or energy communities.

The requirement that all investments supported are economically viable.

GSE verifies during its assessment (and before the investment/award), the financial viability of the operation (Article 2(4) and 4(2)(j) of the Implementing Agreement). In particular the Addendum to the Implementing Agreement (evidence no.6) specifies that for this verification the implementing partner takes into account the aid intensity, the share of self-consumption, the size of the plant as well as the eligible costs (Article 2(1)).

The requirement to comply with the ‘Do no significant harm’ (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01). In particular, the grant policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use, (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks, (iii) activities and assets related to waste landfills, incinerators and mechanical biological treatment plants.

Article 5(9) of the implementing agreement (evidence no.2) cites the respect of the ‘Do no significant harm’ (DNSH) principles as essential eligibility criteria and Article 4(2)(i) of the implementing agreement commits the GSE to ensure the respect of such principles throughout the implementation of the measure (evidence no.2). According to Article 5(8) of the implementing agreement (evidence no.2), in line with Commission’s DNSH Technical Guidance (2021/C58/01), the following list of activities and assets are not eligible: (i) activities and assets related to fossil fuels, including downstream use, (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks, (iii) activities and assets related to waste landfills, incinerators and mechanical biological treatment plants.

The requirement that final beneficiaries of the Scheme shall not receive support from other Union instruments to cover the same cost.

With Article 4 (2) s) of the implementing agreement (evidence no.2), the GSE commits to adopt necessary measures to prevent double funding through sampled checks following the procedures from the MASAF-PNRR Management and Control System (Si.Ge.Co) (evidence no.5), including the consultation of the State aid national registry, of the national agricultural IT platform, and of the website OpenCUP. The GSE applies the guidelines prepared by MASAF with operational instructions for financial management, monitoring, reporting and control activities (evidence no.4). The GSE applies the guidelines prepared by MASAF with operational instructions for financial management, monitoring, reporting and control activities and the procedures from the MASAF-PNRR Management and Control System (Si.Ge.Co.)² (evidence no. 4 and no.5).

The amount covered by the Implementing Agreement, the fee structure for the Implementing Partner and the requirement to use any unused proceeds of the scheme, including beyond 2026, for the same policy purposes.

The amount covered by the implementing agreement is EUR 789 000 000, including management fees (Art 9(1) of the implementing agreement, evidence 2). Article 10(1) of the implementing agreement (evidence no.2) provides that the fee for the management of the Facility assigned to GSE amounts to EUR 16 000 000. Articles 9(4) of the implementing agreement, amended by Article 2(2) of the Addendum (evidence no.6), specifies that any resources resulting from withdrawals by firms initially awarded funding, and interest generated by resources transferred to the GSE's bank account shall be used for the concession of further financing under this measure.

Monitoring, audit, and control requirements, including: The description of the implementing partner's monitoring system to report on the grants mobilized.

Article 4(2)(m) and (n) of the implementing agreement (evidence no.2) requires that GSE adopts the single IT system for the NRRP (ReGiS). Furthermore, GSE applies the guidelines prepared by MASAF with operational instructions for financial management, monitoring, reporting and control activities and the procedures from the MASAF-PNRR Management and Control System (Si.Ge.Co.), in accordance with Article 4(2)(p) (evidence no.4 and evidence no. 5). .Article 4(2)(g) of the implementing agreement further specifies that GSE will comply with the instructions provided by MASAF and the guidelines and circulars issued by the Ministry of Economic Affairs and Finance on monitoring, control and reporting related to the NRRP and for any other activities relating to the proper implementation of the investment.

The description of the implementing partner's procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.

Article 3(1)(e) of the implementing agreement requires that MASAF shall implement adequate measures to comply with the principle of sound financial management as laid down in Financial Regulation (EU, Euratom) 2018/1046 and Article 22 of Regulation (EU) 2021/241, in particular with regard to the prevention of conflicts of interest, fraud, and corruption. .GSE must provide immediate direct information on each operation, keeping MASAF informed of the initiation and progress of any judicial, civil, criminal or administrative proceedings affecting the operations covered by the projects, and communicate irregularities, fraud, corruption and conflicts of interest detected, as well as cases of double funding following the checks within its remit, and

take the necessary measures. GSE will also forward to MASAF any requests for further investigation relating to suspicious transactions (Article 4(1)(g) of the implementing agreement). In addition, GSE shall provide adequate measures to prevent conflict of interests, collecting relevant data on beneficiaries (Article 4(2)(q) of the implementing agreement) and relying on relevant IT platforms and databases to carry out sampled checks to verify the veracity of declarations (Article 4(2)(r) of the implementing agreement).

The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Implementing Agreement before awarding a grant to an operation.

According to Article 4(2)(j) of the implementing agreement, GSE has the obligation to verify the eligibility of projects proposals from beneficiaries on the basis of the requirements laid down in the agreement, and to send the results of the investigation to the Investment Committee.

The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of the GSE. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules, the climate target requirements; and iii) that the requirement that final beneficiaries of the Scheme 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 Implementing Agreement Grant Agreements are being respected.

According to Article 4(2)(w) of the implementing agreement (evidence no. 2), GSE has the obligation of carrying out risk-based ex-post audits in accordance with an audit plan of GSE, to be adopted within 12 months from the signature of the implementing agreement. These audits shall verify: i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, State aid rules, the climate target requirements; and iii) that the requirement that final beneficiaries of the fund have not received support from other Union instruments to cover the same cost is respected.

Article 4(2)(w) of the implementing agreement also establishes that audits shall also verify the legality of the transactions and that the conditions of the applicable Implementing Agreement and of the Grant agreements signed are being respected.

Requirements for climate investments carried out by the implementing partner: at least EUR 633 000 000 of the RRF investment into the Scheme shall contribute to the climate change objectives in accordance with Annex VI to the RRF Regulation.

Article 4(2)(l) of the implementing agreement (evidence no.2) provides that at least EUR 633 000 000 shall contribute to climate change objectives, in accordance with Annex VI of the RRF Regulation.

Based on Article 4(2)(x) of the implementing agreement, GSE is required to draft a report on the percentage of financing that contribute to climate objectives in accordance with Annex VI to the RRF Regulation and according to the deadlines indicated in the Council Implementing Decision.

Based on Article 4(2)(b) of the implementing agreement, the GSE shall provide MASAF every trimester a report on the progress of the Investment, describing the implementation stage of each project, including information on the climate contribution.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

[M2C2-36]: Number of clean vehicles for the renewal fleet for the National fire brigade command

Related Measure: IT-C[M2C2]-I[I4.4.3]: Renewal fleet for the National fire brigade command

Quantitative Indicator: Number

Time: Q4 2025

1. Context:

This investment aims at the renewal of the National Fire Brigade fleet by financing the procurement of at least 3 800 clean vehicles, of which at least 3 500 shall be 100% electric while the rest shall run on biofuel or biomethane.

Target M2C2-36 is the second and last target of Investment 4.4.3 and concerns the entry into service of 3 800 clean vehicles for the renewal fleet for the National Fire Brigade command. It follows the completion of milestone M2C2-31 concerning the award of all public contracts for the acquisition of the National Fire Brigade (henceforth “VF”) vehicles.

2. Evidence provided:

1. Summary document duly justifying how the target, including all the constitutive elements, was satisfactorily fulfilled.
2. Excel file containing the list of vehicles as extracted from the Public Register of Fire Brigade vehicles, with the following information for each vehicle:
 - a) Licence plate number
 - b) Vehicle Identification Number (VIN)
 - c) Year of manufacture
 - d) Date of registration
 - e) Model, Supplier, and Supply ID
 - f) Tender Identification Code (CIG) of the related public tender
3. Contract no. 8591/25 signed with biomethane supplier ENILIVE S.p.A. and its additional annexed agreement registration no. 41294 of 19/12/2025 specifying that the operator shall purchase of guarantees of origin (GO).
4. Certificate of Sustainability (Proof of Sustainability) for biofuel producer ENILIVE S.p.A. issued by Rina Services S.p.A.
5. Purchase order with Biofuel Provider ENILIVE S.p.A. no. 1530916, dated on 1 April 2026, for the procurement of HVO biofuel, under the Framework purchase contract signed between Consip and ENILIVE S.p.A related to the procurement of biofuel for the Italian Public Administrations.
6. Certification issued by the provider Man Truck & Bus SE, dated on 24 July 2023, proving that the vehicles running on biofuel are type-approved for B100.
7. Technical specification of the call for tenders relative to the 60 biofuel vehicles “APS (autopompeserbatoio)”.
8. In the context of the sampling analysis, additional evidence was provided for a sample of 60 units including:
 - a) Delivery reports or acceptance reports
 - b) VF Vehicle Registration Certificates

- c) Registration notes (registration of the vehicle in the Public Register of Fire Brigade with the association of the license plate number to the Vehicle Identification Number, alongside the official assignment to a certain Fire Brigade station)
- d) Contracts or direct purchase orders for the procurement of the related vehicle.

3. Analysis:

Registration of at least 3 800 clean vehicles for the renewal fleet for the National fire brigade command. At least 3 500 vehicles shall be 100% electric while the rest shall run on biofuel or biomethane.

As shown in the official extraction from the Public Register of Fire Brigade vehicle, a total of 3 902 vehicles has been registered for the National fire brigade command, of which 3 554 100% electric and 348 vehicles running on biofuel or biomethane.

Following the selection of a random sample of 60 units from the list of 3 902 vehicles, Italy submitted for each extracted unit: i) Delivery reports or acceptance reports indicating vehicle's licence plate, Vehicle Identification Number, no. the related public tender, model, date of the order, and the related Fire Brigade station of assignment; ii) VF Vehicle Registration Certificates indicating vehicle's licence plate, Vehicle Identification Number, year of manufacture, supplier, model, type of fuel; iii) Registration notes indicating vehicle's license plate, Vehicle Identification Number, model, type of fuel (electric/biomethane/biofuel), related Fire Brigade station of assignment; date of registration, and no. the related public tender; (iv) Contracts or direct purchase orders for the procurement of the related vehicle. In particular, from the VF Vehicle Registration Certificate, and the cross-checks with the other provided documents, the Commission services verified that the vehicles have been officially registered for the National fire brigade command, as well as the fuel-type on which those vehicles are running, should it be electric, biomethane, or biodiesel.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met, thus exceeding the target of 3 800 vehicles by 102 units.

Vehicles running on biofuel shall be type approved for B100. Biofuel producers shall have to provide certificate(s) (Proof of Sustainability) issued by independent evaluator(s), that are part of voluntary schemes recognized by the Commission or national schemes, in line with Art. 30(1), 30(4) or 30(6) of Directive 2018/2001.

All the purchased biofuel vehicles are type approved for B100, as evidenced by the technical specification of the calls for tender (Art. 6, page 36) (Evidence 7) and by the certificate issued by the provider Man Truck & Bus SE, dated on 24 July 2023, proving that the vehicles running on biofuel are all of type-approved for B100 (Evidence 6). Moreover, with regards to the procurement of biofuel, Italy has provided the purchase order with Biofuel Provider ENILIVE S.p.A. no. 1530916, dated on 1 April 2026, for the specific procurement of HVO biofuel, in favour of the National fire Brigade command, under the Framework contract signed between Consip and ENILIVE S.p.A. (Evidence 5).

For what concerns the Proof of Sustainability, according to Directive 2018/2001, Article 30 (6), "Member States may set up national schemes" with regards to the verification of compliance with the sustainability and greenhouse gas emissions saving criteria. As indicated in Evidence 4, biofuel producer ENILIVE S.p.A. has been granted a Proof of Sustainability in the mean of a sustainability certificate issued by an independent evaluator, namely a third-party entity (Rina Services S.p.A), accredited by the national body Accredia, as shown by Certificate No. 333/22/BIOC issued in favour of ENILIVE S.p.A, the only biofuel producer for the biofuel-type vehicles. The certificate confirms that the biofuel producer is compliant with Interministerial Decree No. 279 of 14 November 2019,

concerning the “National System of Certification of Sustainability of Biofuels and Bioliquids”, as part of a national scheme.

Moreover, the contract signed with the biomethane supplier shall specify that the operator shall purchase guarantee of origin certificates for the expected fuel use.

As evidenced by contract No. 8591/25 (Evidence 3) and its addendum and its annexes, in particular Annex 5, the Department of the National Fire Brigade has purchased 657.000 KG of biomethane per year by supplier ENILIVE S.p.A. Moreover, as evidenced also by its additional annexed agreement registration no. 41294 of 19/12/2025 (Evidence 3), it is specified that the Department of the National Fire Brigade has acquired, via the purchase of ENILIVE S.p.A., the relative guarantee of origin certificates (GO), that will be cancelled, based on the above-mentioned quantities of purchased biomethane (outlined in contract No. 8591/25), for the expected fuel use and in favour of the Department of the National Fire Brigade.

4. Commission Preliminary Assessment: Satisfactory fulfilled.

[M2C3-3]: Building renovation Superbonus T2

Related Measure: IT-C[M2C3]-I[I2.1]: Strengthening of the Ecobonus for energy efficiency

Quantitative Indicator: Number

Time: Q4 2025

1. Context:

This investment aims at supporting the energy renovation of residential buildings. The measure consists in providing support in the form of a tax deduction or, as an alternative to the instrument of tax deduction, in the form of financial instruments (so-called “credit transfer” and “invoice discount”), to specific categories of organisations and households.

Target M2C3-3 requires that certificates attesting building renovation for at least 35 800 000 square meters which result in primary energy savings of at least 40% increasing at least two categories in the energy efficiency certificate are issued.

Target M2C3-3 is the last step in the implementation of the investment. It follows milestone M2C3-1 related to the entry into force of the legal acts extending the Ecobonus scheme and target M2C3-2 on the renovation of 17 000 000 square meters.

2. Evidence provided:

1. A summary document duly justifying how the target, including all the constitutive elements, was satisfactorily fulfilled;
2. List of certificates of completion issued in accordance with the national legislation with square meters per building renovation (ASID Rendicontate);
3. List of interventions with information to calculate the KTOE of estimated energy savings;
4. Explanation of the selection process of the interventions counted for the target;
5. document detailed the results of the selection process;
6. document with an explanation of the methodology to calculate energy savings;
7. Report by an independent engineer endorsed by the relevant ministry, including justification that the technical specifications of the project(s) are aligned with the CID's description of the investment and target;
8. Decree-Law No. 63 of 4 June 2013 (Energy Performance in the Construction Sector), converted into law with modifications by conversion law No. 90 of 3 August 2013;
9. Decree-Law No. 34 of 19 May 2020, converted into law with modifications by conversion law No. 77 of 17 July 2020 (Urgent measures regarding health, support for work and the economy, as well as social policies connected to the epidemiological emergency from COVID-19);
10. Inter-ministerial Implementing Decree of 06 August 2020 by the Ministry of Economic Development (now Ministry for Businesses and Made in Italy), the Ministry of Economy and Finance, the Ministry of the Environment, and the Ministry of Transport (Technical requirements for access to tax deductions for the energy requalification of buildings - so called Ecobonus);
11. Ministerial Decree of the Ministry of Economic Development (now Ministry for Business and Made in Italy), of 06 August 2020 (Requirements of the technical documentation

(asseverazioni) for accessing to tax deductions for the energy requalification of buildings - so called Ecobonus);

12. Vademecum for the drafting of the Conventional Energy Performance Certificate (Attestazione di Prestazione Energetica Convenzionale) for the Superbonus scheme.

In the context of the sampling analysis, an excel file including information on the 147 160 energy renovation interventions submitted for this payment request was provided. For each of the 60 sample units, the following additional evidence were provided:

13. The dossier (“asseverazione”), in compliance with Inter-Ministerial Decree of 6 August 2020 (“decreto Requisiti”), and Ministerial Decree of 6 August 2020 (“decreto asseverazioni”). The asseverazione includes the following documents: The detailed information on each single intervention, including the typology of building, the type of interventions granting the access to the tax deduction carried out, the date of start and conclusion of the works, the number of square metres of building renovation as well as aggregate information on the expenditures; two energy performance certificates (pre and post intervention) drafted in line with decree law 63 of 4 June 2013, including the values for primary energy consumption and the energy class of the building or housing unit; the projects costs (“computo metrico”), for each intervention.
14. A report summarizing the key information of each intervention.

3. Analysis:

Certifications (“asseverazioni”) attesting building renovation for at least 35 800 000 square meters...shall be issued.

According to the information provided by the authorities in the cover note, about 482 800 energy efficiency renovation interventions financed by the Eco-bonus scheme were completed by October 2025. To prove the satisfactory fulfilment of the target, a sub-set of 147 160 of the above-mentioned interventions, ensuring 36 938 454 of square meters of building renovation, was submitted. To quantify the square meters of building renovations, two different values were used:

- For condominiums, the cadastral surface which provides detailed measuring of the complete surface area (gross surface) of a building was used.
- For single house dwellings or independent residential units, in the absence of cadastral data, the heated surface (net surface) as measured in the Energy Performance certificate, was taken into account. This represents a conservative value with respect to the total surface of the building. In case of discrepancies between the heated surfaces before and after the intervention, the following approach was used:
 - In cases in which the surface was increased in the context of the renovation, two further differentiations have been applied.
 - For the subset of interventions sent in the context of the assessment of the intermediate target M2C3-2 under 4th payment request, Italy was able to adopt as value the one before the renovation.
 - For the subset of the additional units submitted for the current target, the square meters reported are the ones of the unit after the renovation.

To mitigate the difference in reporting between the two populations, and based on the first subset of interventions where both surfaces, before and after the renovation, were

available, the average increase of surface in the entire population of single house dwellings or independent residential units was calculated, amounting to 1.54% (see explanatory note and dataset, evidence III and VI). Projecting this value on the subset of single house dwellings or independent residential units, would reduce the surface by 140 240 square meters, for a total of 36 798 214 square meters reported, for 998 214 square meters above the target of 35 800 000 square meters.

The Ministry of the Environment and Energy Security provided the list of energy efficiency interventions certifications (“asseverazioni”) completed included in the sub-set, from which a sample of 60 units was drawn. For each unit, the certification transmitted to the National Agency for New Technologies, Energy and Sustainable Development (ENEA), drafted and signed in line with Ministerial Decree of 6 August 2020 (evidence XI) by a qualified expert respecting the conditions set out in Art. (2), lett. C of the Inter-Ministerial decree of 6 August 2020 (evidence X), was provided as evidence. The certification (“asseverazione”), includes the following elements:

- a section listing detailed information on each single intervention, including the typology of building, the type of interventions granting the access to the tax deduction carried out, the date of start and conclusion of the works, the number of square metres of building renovation as well as aggregate information on the expenditures.
- The two energy performance certificates (pre and post intervention), drafted in line with decree law 63 of 4 June 2013 (evidence VIII), include the values for primary energy consumption and the energy class of the building or housing unit, as well as the heated surface;
- The project’s costs (“computo metrico”) give the detailed information for each intervention.

The “asseverazione” has legal value as it is drafted and signed by a qualified professional, as per the Ministerial Decree of 6 August 2020 (“decreto asseverazioni”, evidence XI). In line with the national legal framework (Decree of the President of the Republic No. 445 of 28 December 2000, Art. 47, 75 and 76), qualified professionals are criminally and civilly liable for false declarations used, amongst others, for administrative purposes.

A single sampling exercise was carried out to demonstrate the fulfilment of the requirements of this target. For reasons of clarity and ease of reference, its results are presented separately under the assessment of each individual requirement.

The 60 dossiers included in the sample confirm that the number of square metres indicated in the list of interventions is correct and in line with the “asseverazioni” presented by the qualified experts. As evidenced in the dossiers, all the interventions were started after 1 February 2020 and were concluded by the time of the assessment. They all concern activities indicated in Art. 119 (1) and 119 (2) of decree law No. 34 of 19 May 2020 (evidence IX) and refer to residential buildings. All the dossiers were duly dated and signed by the relevant expert.

(.)which result in primary energy savings of at least 40%, increasing at least two categories in the energy efficiency certificate (Energy Performance Certification as defined by Decree 63/2013)

To be eligible, the renovation must result in primary energy savings of at least 40% and entail an improvement of at least two energy classes.

Italian authorities have computed a conservative estimate of energy savings based on the change of energy class observed: as energy classes are identified by intervals of energy consumption, this indicator is computed in a conservative way by taking into account the upper limit of the lower energy class and the lower limit of the new, higher energy class.

As also confirmed by the report of an independent engineer, all the 147 160 interventions indicated in the sub-set increase the energy performance of the building object of the intervention of at least two categories in the energy performance certificate and result in a primary energy savings of at least 40%. This result was confirmed during the sampling exercise. In this regard, all the 60 interventions complied with the two above-mentioned conditions, as certified by the Energy Performance Certificates pre and post intervention, included in the dossier prepared and signed by the expert. In line with the national legal framework, the energy performance was drafted in compliance with Art. 12 of Decree Law No. 63 of 4 June 2013 (evidence VIII).

In cases where gas-condensing boilers are installed as the chosen replacement of existing inefficient gas, coal and oil-based boilers, they shall have an A performance.

To comply with Art. 119 (1) let. B and C, of Decree law No. 34 of 19 May 2020 (evidence IX), in case of replacement of existing inefficient gas, coal and oil-based boilers, all the newly installed gas-condensing boilers had to have A performance. The respect of this condition was also verified in the 60 sampled units, by looking at the technical specifications of the boilers indicated in the Asseverazione, in the project costs and in the energy performance certificates. The sampling exercise confirmed that all the newly installed gas-condensing boilers have A performance.

The cost of installing gas-condensing boilers shall represent at most 20% of the overall renovation programme cost.

According to the information provided in the excel file submitted by the authorities for the sampling exercise, for all interventions presented for this target, the total cost of the installation of the heating systems that includes gas-condensing boilers and replace existing inefficient gas, coal and oil-based boilers represents 8.98% of the overall renovation programme costs. In the context of the sampling exercise, the alignment of the information provided by the Italian authorities on the cost of heating systems including gas-condensing boilers was verified by checking the information provided in the Asseverazione. The sampling exercise confirmed that the information provided by the Italian authorities on the cost of the heating systems including gas-condensing boilers are accurate.

The overall estimated energy saving generated by interventions amount to at least 191 Ktoe.

MASE provided its estimate of the total value of energy savings generated by the 147 160 interventions, which amounts to a total of 261 KTOE (kilotonne of oil equivalent) saved, that is 70 KTOE above the target. The estimations are based on calculations on the data provided by ENEA, the agency responsible for managing the Superbonus programme. KTOE savings are determined by using the EP_{gl,nren} kWh/m² per year (Energy performance index of non-renewable resources per square meter) from the energy performance certificate before and after the renovation. The difference is then multiplied for the square meters of the heated surface in the residential unit (as per Energy Performance Certificate) and for the standardized conversion factor from MWh to KTOE of 8.598×10^{-5} based on International Energy Agency IEA

standards. As the ENEA database provides the EP_{gl,nren} value after intervention but not the one before renovation, MASE estimated the value of primary energy savings using the upper bound of the energy class before the intervention and the lower bound of the new energy class after the intervention, which are already the outcome of a conservative calculation, to estimate the value of the EP_{gl,nren} before the renovation. The Commission checked and accepts MASE's methodology which is based on a sound and conservative calculation. To provide an additional layer of reassurance, the Commission compared the estimated data provided by MASE with actual energy savings available from the ex-ante and ex-post APE provided for the 60 sampled units, used as proxy to confirm the validity of the approach taken by the national authorities. On this basis, a statistical analysis was carried out, taking into account the estimated values and the deviations observed when comparing them with actual energy savings. The estimated energy savings are higher than the actual energy savings for three units, whilst being lower for 57 units. The conclusion is that there is statistical assurance that the target has been met, and all its constitutive elements have been satisfactory fulfilled.

4. Commission Preliminary Assessment:

[M2C4-32]: Districting in water distribution networks

Related Measure: [M2C4]-[I4.2]: Reduction of losses in water distribution networks, including digitization and monitoring of networks

Qualitative Indicator: Monitoring reports countersigned by the independent regulatory authority ARERA

Time: Q4 2025

1. Context:

The objective of the measure is to reduce losses in drinking water through the districting of water distribution networks.

Milestones M2C4-32 requires that 35 monitoring reports are countersigned by the independent regulatory authority ARERA have been issued, confirming the districting of at least 45 000 km of water distribution networks.

Milestone M2C4-32 is the last step in the implementation of the investment. It follows milestone M2C4-30 on the awarding (assignment) of funding to projects and target M2C4-31 on the districting of at least 14 000 km of water network.

2. Evidence provided:

1. Monitoring report for intervention with unique identifier G71D22000000002 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 19 April 2025.
2. Monitoring report for intervention with unique identifier H92E22000070008 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 19 April 2025
3. Monitoring report for intervention with unique identifier G32E22000040003 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 19 April 2025.
4. Monitoring report for intervention with unique identifier J81D22000100002 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 19 April 2025.
5. Monitoring report for intervention with unique identifier G72E22000140005 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 19 April 2025.
6. Monitoring report for intervention with unique identifier G98B22000280002 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 19 April 2025.
7. Monitoring report for intervention with unique identifier G71D22000010002 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 19 April 2025.
8. Monitoring report for intervention with unique identifier G52E22000020002 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 19 April 2025.

9. Monitoring report for intervention with unique identifier D15H22000000002 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 19 April 2025.
10. Monitoring report for intervention with unique identifier E81D22000060006 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 19 April 2025.
11. Monitoring report for intervention with unique identifier G61D22000040003 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 19 April 2025.
12. Monitoring report for intervention with unique identifier C23F22000130002 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 19 April 2025.
13. Monitoring report for intervention with unique identifier J32E22000350002 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 19 April 2025.
14. Monitoring report for intervention with unique identifier H22E22000030002 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 19 April 2025.
15. Monitoring report for intervention with unique identifier B31D22000050005 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 19 April 2025.
16. Monitoring report for intervention with unique identifier D78B22000510006 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 31 March 2026.
17. Monitoring report for intervention with unique identifier C55H22000030006 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 31 March 2026.
18. Monitoring report for intervention with unique identifier I42E22000120005 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 31 March 2026.
19. Monitoring report for intervention with unique identifier D18B22000990004 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 31 March 2026.
20. Monitoring report for intervention with unique identifier D51D22000020001 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 31 March 2026.
21. Monitoring report for intervention with unique identifier I72E22000450006 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 11 December 2025.
22. Monitoring report for intervention with unique identifier B13F22000160006 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 31 March 2026.
23. Monitoring report for intervention with unique identifier H71D22000080003 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 31 March 2026.
24. Monitoring report for intervention with unique identifier E81D22000050003 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 31 March 2026.

25. Monitoring report for intervention with unique identifier D81D22000050002 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 31 March 2026.
26. Monitoring report for intervention with unique identifier E22E22000150005 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 11 December 2025.
27. Monitoring report for intervention with unique identifier C68B22000170005 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 31 March 2026.
28. Monitoring report for intervention with unique identifier F88B22001130002 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 11 December 2025.
29. Monitoring report for intervention with unique identifier F22E22000450006 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 31 March 2026.
30. Monitoring report for intervention with unique identifier F31D21000220002 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 31 March 2026.
31. Monitoring report for intervention with unique identifier H28B22000020006 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 31 March 2026.
32. Monitoring report for intervention with unique identifier F91D22000070002 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 31 March 2026.
33. Monitoring report for intervention with unique identifier J48B22000180001 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 11 December 2025.
34. Monitoring report for intervention with unique identifier C21D22000210006 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 31 March 2026.
35. Monitoring report for intervention with unique identifier H48B22000360002 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 11 December 2025.
36. Initial version of the monitoring report for intervention with unique identifier H71D22000080003 signed by the beneficiary body, the implementing body and the independent environmental regulator ARERA on 11 December 2025.

3. Analysis:

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

At least 35 monitoring reports countersigned by the independent regulatory authority ARERA have been issued, confirming the districting of at least 45 000 kilometres of water distribution networks. Those monitoring reports shall include the monitoring reports issued for the fulfilment of M2C4-31.

The Italian authorities provided evidence that as of 31 March 2026, 35 monitoring reports countersigned by the independent regulatory authority ARERA were issued confirming that at least 45 000 km of water distribution networks were districted as a result of the progress achieved on 35 interventions under investment M2C4 I4.2. The 35 monitoring reports include 15 monitoring reports

issued for the fulfilment of M2C4-31. Water districting refers to the process of dividing a geographic area into separate zones or districts by delineating distinct segments of the water distribution network through advanced technologies such as Geographic Information System (GIS) mapping, sensors, and data analytics to optimize water distribution, leakage detection, and infrastructure management. The completion of the districting activities (closure of the district) occurs when the GIS is active on a water distribution network.

Italian authorities shared the list of interventions including, for each intervention: the unique identifier (CUP), the implementing body, the beneficiary, a description of the project, and the number of km of districted water network.

The Italian authorities shared a total of 35 monitoring reports, signed by each intervention's beneficiary and implementing body and countersigned by the independent regulatory authority ARERA (evidence 1 – 35). Each report outlines: cartographic evidence of the area covered by the intervention, the list of districts subject to the districting activity and, for each district, the km of water distribution networks affected and the date of the completion of the districting activity (closure of the district).

In more detail:

- For intervention with unique identifier G71D22000000002, concerning the districting of water distribution networks in the areas of the Municipalities of Rome, of Fiumicino, and in the Roman Castles area, a monitoring report was issued on 16 April and signed by the beneficiary and implementing body, and countersigned by ARERA on 19 April 2025 (evidence 1). The monitoring report confirms the districting of 1727.99 km of water distribution networks, covering a total of 82 water districts. This monitoring report was issued for the fulfilment of M2C4-31.
- For intervention with unique identifier H92E22000070008, concerning the districting of water distribution networks in the areas of the Municipalities of Florence, Prato, and Pistoia, a monitoring report was issued on 15 December 2024 and signed by the beneficiary and implementing body, and countersigned by ARERA on 19 April 2025 (evidence 2). The monitoring report confirms the districting of 1,838.54 km of water distribution networks, covering a total of 139 water districts. This monitoring report was issued for the fulfilment of M2C4-31.
- For intervention with unique identifier G32E22000040003, concerning the districting of water distribution networks in the areas of the provinces of Lucca and Massa Carrara in Tuscany, a monitoring report was issued on 31 October 2024 and signed by the beneficiary and implementing body, and countersigned by ARERA on 19 April 2025 (evidence 3). The monitoring report confirms the districting of 578.79 km of water distribution networks, covering a total of 81 water districts. This monitoring report was issued for the fulfilment of M2C4-31.
- For intervention with unique identifier J81D22000100002, concerning the districting of water distribution networks in the area of Bergamo, a monitoring report was issued on 31 October 2024 and signed by the beneficiary and implementing body, and countersigned by ARERA on 19 April 2025 (evidence 4). The monitoring report confirms the districting of 1111.2 km of water distribution networks, covering a total of 162 water districts. This monitoring report was issued for the fulfilment of M2C4-31.
- For intervention with unique identifier G72E22000140005, concerning the districting of water distribution networks in the area of Turin, a monitoring report was issued on 30

October 2024 and signed by the beneficiary and implementing body, and countersigned by ARERA on 19 April 2025 (evidence 5). The monitoring report confirms the districting of 2839 km of water distribution networks, covering a total of 211 water districts. This monitoring report was issued for the fulfilment of M2C4-31.

- For intervention with unique identifier G98B22000280002, concerning the districting of water distribution networks in the area of Monza e Brianza, a monitoring report was issued on 31 October 2024 and signed by the beneficiary and implementing body, and countersigned by ARERA on 19 April 2025 (evidence 6). The monitoring report confirms the districting of 538 km of water distribution networks, covering a total of 24 water districts. This monitoring report was issued for the fulfilment of M2C4-31.
- For intervention with unique identifier G71D22000010002, concerning the districting of water distribution networks in the area of southern Lazio, a monitoring report was issued on 30 October 2024 and signed by the beneficiary and implementing body, and countersigned by ARERA on 19 April 2025 (evidence 7). The monitoring report confirms the districting of 1404.9 km of water distribution networks, covering a total of 116 water districts. This monitoring report was issued for the fulfilment of M2C4-31.
- For intervention with unique identifier G52E22000020002, concerning the districting of water distribution networks in the area of Lecco, a monitoring report was signed by the beneficiary and implementing body, and countersigned by ARERA on 19 April 2025 (evidence 8). The monitoring report confirms the districting of 751.7 km of water distribution networks, covering a total of 104 water districts. This monitoring report was issued for the fulfilment of M2C4-31.
- For intervention with unique identifier D15H22000000002, concerning the districting of water distribution networks in the area of Arezzo, a monitoring report was signed by the beneficiary and implementing body, and countersigned by ARERA on 19 April 2025 (evidence 9). The monitoring report confirms the districting of 1829.673 km of water distribution networks, covering a total of 784 water districts. This monitoring report was issued for the fulfilment of M2C4-31.
- For intervention with unique identifier E81D22000060006, concerning the districting of water distribution networks in the region of Abruzzo, a monitoring report was signed by the beneficiary and implementing body, and countersigned by ARERA on 19 April 2025 (evidence 10). The monitoring report confirms the districting of 722.68 km of water distribution networks, covering a total of 54 water districts. This monitoring report was issued for the fulfilment of M2C4-31.
- For intervention with unique identifier G61D22000040003, concerning the districting of water distribution networks in the area of Dolomiti Bellunesi, a monitoring report was signed by the beneficiary and implementing body, and countersigned by ARERA on 19 April 2025 (evidence 11). The monitoring report confirms the districting of 750.02 km of water distribution networks, covering a total of 85 water districts. This monitoring report was issued for the fulfilment of M2C4-31.
- For intervention with unique identifier C23F22000130002, concerning the districting of water distribution networks in areas of Regions Friuli Venezia Giulia and Veneto, a monitoring report was signed by the beneficiary and implementing body, and countersigned by ARERA on 19 April 2025 (evidence 12). The monitoring report confirms the districting of 3399.33 km of water distribution networks, covering a total of 143 water districts. This monitoring report was issued for the fulfilment of M2C4-31.

- For intervention with unique identifier J32E22000350002, concerning the districting of water distribution networks in areas of Region Umbria, a monitoring report was signed by the beneficiary and implementing body, and countersigned by ARERA on 19 April 2025 (evidence 13). The monitoring report confirms the districting of 1627.8 km of water distribution networks, covering a total of 208 water districts. This monitoring report was issued for the fulfilment of M2C4-31.
- For intervention with unique identifier H22E22000030002, concerning the districting of water distribution networks in the area of Parma, a monitoring report was signed by the beneficiary and implementing body, and countersigned by ARERA on 19 April 2025 (evidence 14). The monitoring report confirms the districting of 112.1 km of water distribution networks, covering a total of 46 water districts. This monitoring report was issued for the fulfilment of M2C4-31.
- For intervention with unique identifier B31D22000050005, concerning the districting of water distribution networks in the Gran Sasso Area in the Region of Abruzzo, a monitoring report was signed by the beneficiary and implementing body, and countersigned by ARERA on 19 April 2025 (evidence 15). The monitoring report confirms the districting of 741.41 km of water distribution networks, covering a total of 117 water districts. This monitoring report was issued for the fulfilment of M2C4-31.
- For intervention with unique identifier D78B22000510006, concerning the districting of water distribution networks in the area of Province di Verbania e Novara, a monitoring report was issued on 26 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on 31 March 2026 (evidence 16). The monitoring report confirms the districting of 947.56 km of water distribution networks, covering a total of 114 water districts.
- For intervention with unique identifier C55H22000030006, concerning the districting of water distribution networks in the area of Province di Pescara e Chieti, a monitoring report was issued on 30 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on 31 March 2026 (evidence 17). The monitoring report confirms the districting of 871.48 km of water distribution networks, covering a total of 37 water districts.
- For intervention with unique identifier I42E22000120005, concerning the districting of water distribution networks in the area of Provincia di Teramo, a monitoring report was issued on 30 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on 31 March 2026 (evidence 18). The monitoring report confirms the districting of 576.12 km of water distribution networks, covering a total of 86 water districts.
- For intervention with unique identifier D18B22000990004, concerning the districting of water distribution networks in the area of Peligno valley in Abruzzo, a monitoring report was issued on 30 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on 31 March 2026 (evidence 19). The monitoring report confirms the districting of 526.51 km of water distribution networks, covering a total of 51 water districts.
- For intervention with unique identifier D51D22000020001, concerning the districting of water distribution networks in the area of Marsica area in Abruzzo, a monitoring report was issued on 30 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on 31 March 2026 (evidence 20). The monitoring report confirms

the districting of 1210.93 km of water distribution networks, covering a total of 131 water districts.

- For intervention with unique identifier I72E22000450006, concerning the districting of water distribution networks in the area of Milan area, a monitoring report was issued on 30 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on 11 December 2025 (evidence 21). The monitoring report confirms the districting of 4712.89 km of water distribution networks, covering a total of 354 water districts.
- For intervention with unique identifier B13F22000160006, concerning the districting of water distribution networks in the area of Molise region, a monitoring report was issued on 30 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on 31 March 2026 (evidence 22). The monitoring report confirms the districting of 1964.05 km of water distribution networks, covering a total of 219 water districts.
- For intervention with unique identifier H71D22000080003, concerning the districting of water distribution networks in the area of Provincia di Catania, a monitoring report was issued on 30 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on 31 March 2026 (evidence 23). The monitoring report confirms the districting of 530 km of water distribution networks, covering a total of 45 water districts.
- For intervention with unique identifier E81D22000050003, concerning the districting of water distribution networks in the area of Umbria, a monitoring report was issued on 30 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on 31 March 2026 (evidence 24). The monitoring report confirms the districting of 1136.97 km of water distribution networks, covering a total of 215 water districts.
- For intervention with unique identifier D81D22000050002, concerning the districting of water distribution networks in the area of Veneto orientale, a monitoring report was issued on 30 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on 31 March 2026 (evidence 25). The monitoring report confirms the districting of 2652 km of water distribution networks, covering a total of 83 water districts.
- For intervention with unique identifier E22E22000150005, concerning the districting of water distribution networks in the area of Verona (Veneto), a monitoring report was issued on 30 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on 11 December 2025 (evidence 26). The monitoring report confirms the districting of 1581.38 km of water distribution networks, covering a total of 158 water districts.
- For intervention with unique identifier C68B22000170005, concerning the districting of water distribution networks in the area of Frosinone area (Lazio), a monitoring report was issued on 30 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on 31 March 2026 (evidence 27). The monitoring report confirms the districting of 857.09 km of water distribution networks, covering a total of 137 water districts.
- For intervention with unique identifier F88B22001130002, concerning the districting of water distribution networks in Tuscany, a monitoring report was issued on 30 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on

11 December 2025 (evidence 28). The monitoring report confirms the districting of 1821.05 km of water distribution networks, covering a total of 301 water districts.

- For intervention with unique identifier F22E22000450006, concerning the districting of water distribution networks in the area of Varese, Lombardy, a monitoring report was issued on 30 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on 31 March 2026 (evidence 29). The monitoring report confirms the districting of 2107.91 km of water distribution networks, covering a total of 236 water districts.
- For intervention with unique identifier F31D21000220002, concerning the districting of water distribution networks in the area of Ascoli and Fermo (Marche), a monitoring report was issued on 30 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on 31 March 2026 (evidence 30). The monitoring report confirms the districting of 1622.73 km of water distribution networks, covering a total of 231 water districts.
- For intervention with unique identifier H28B22000020006, concerning the districting of water distribution networks in the area of Rimini province (Emilia Romagna), a monitoring report was issued on 30 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on 31 March 2026 (evidence 31). The monitoring report confirms the districting of 2099.4 km of water distribution networks, covering a total of 127 water districts.
- For intervention with unique identifier F91D22000070002, concerning the districting of water distribution networks in the area of Rieti (Lazio), a monitoring report was issued on 30 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on 31 March 2026 (evidence 32). The monitoring report confirms the districting of 1460.97 km of water distribution networks, covering a total of 265 water districts.
- For intervention with unique identifier J48B22000180001, concerning the districting of water distribution networks in the area of Milan, a monitoring report was issued on 30 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on 11 December 2025 (evidence 33). The monitoring report confirms the districting of 2109.85 km of water distribution networks, covering a total of 2 water districts.
- For intervention with unique identifier C21D22000210006, concerning the districting of water distribution networks in Calabria, a monitoring report was issued on 30 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on 31 March 2026 (evidence 34). The monitoring report confirms the districting of 627.47 km of water distribution networks, covering a total of 46 water districts.
- For intervention with unique identifier H48B22000360002, concerning the districting of water distribution networks in the area of Cuneo in Piedmont, a monitoring report was issued on 30 September 2025 and signed by the beneficiary and implementing body, and countersigned by ARERA on 11 December 2025 (evidence 35). The monitoring report confirms the districting of 1600.9 km of water distribution networks, covering a total of 91 water districts.

Unique identifier	Date of signature by Arera	Km	Number of districts
G71D22000000002	19/04/2025	1,727.99	82
H92E22000070008	19/04/2025	1,838.54	139
G32E22000040003	19/04/2025	578.79	81

J81D22000100002	19/04/2025	1,111.20	162
G72E22000140005	19/04/2025	2,839.00	211
G98B22000280002	19/04/2025	538.00	24
G71D22000010002	19/04/2025	1,404.90	116
G52E22000020002	19/04/2025	751.70	104
D15H22000000002	19/04/2025	1,829.673	784
E81D22000060006	19/04/2025	722.68	54
G61D22000040003	19/04/2025	750.02	85
C23F22000130002	19/04/2025	3,399.33	143
J32E22000350002	19/04/2025	1,627.80	208
H22E22000030002	19/04/2025	112.10	46
B31D22000050005	19/04/2025	741.41	117
D78B22000510006	31/03/2026	947.56	114
C55H22000030006	31/03/2026	871.48	37
I42E22000120005	31/03/2026	576.12	86
D18B22000990004	31/03/2026	526.51	51
D51D22000020001	31/03/2026	1,210.93	131
I72E22000450006	11/12/2025	4,712.89	354
B13F22000160006	31/03/2026	1,964.05	219
H71D22000080003	31/03/2026	530.00	45
E81D22000050003	31/03/2026	1,136.97	215
D81D22000050002	31/03/2026	2,652.00	83
E22E22000150005	11/12/2025	1,581.38	158
C68B22000170005	31/03/2026	857.09	137
F88B22001130002	11/12/2025	1,821.05	301
F22E22000450006	31/03/2026	2,107.91	236
F31D21000220002	31/03/2026	1,622.73	231
H28B22000020006	31/03/2026	2,099.40	127
F91D22000070002	31/03/2026	1,460.97	265
J48B22000180001	11/12/2025	2,109.85	2
C21D22000210006	31/03/2026	627.47	46
H48B22000360002	11/12/2025	1,600.90	91
TOTAL		50,990.393	5,285

Therefore, the 35 monitoring reports shared by the Italian authorities confirmed the districting of 50,990.393 km of water distribution networks, covering 5,285 water districts throughout the national territory.

To further check the information contained in the monitoring reports, the Commission services conducted an on-the-spot check on 17th March 2026 to verify the completion of districting activities (closure of the district) for six water districts under six different interventions (totalling 47.9 km in the monitoring reports). In particular, the Commission verified the following six districts: district “FOS04” under intervention 3 (unique identifier G32E22000040003); district “COL04 – Canalicchio” under intervention 13 (unique identifier J32E22000350002); district “Melegnano 3” under

intervention 21 (unique identifier I72E22000450006); district “Distretto Viagrande Via Poio e Garibaldi” under intervention 23 (unique identifier H71D22000080003); district “Pianaccia diretta Poggio Fuoco” under intervention 28 (unique identifier F88B22001130002); district “Carrù rete alta C004043D01” under intervention 35 (unique identifier H48B22000360002). This check was completed successfully, confirming that the districting activities (closure of the district) for these six water districts were completed, that 47.9 km of water distribution networks were districted, that the date of closure of the district matched the ones reported in the monitoring report, and that the water distribution networks of these districts were monitorable from the respective water management operator IT system (GIS). Concerning intervention 23, the on-the-spot check was conducted on the basis of the version of the monitoring report available at the time of the verification (evidence 36). This monitoring report was subsequently updated and provided as evidence by the Italian authorities (evidence 23). Nevertheless, the information reported for the district checked remained unchanged between the two versions of the monitoring report.

Commission Preliminary Assessment: satisfactorily fulfilled.

[M4C1-7]: Students or young people who have participated in mentoring activities or training courses

Related Measure: IT-C[M4C1]-I[I1.4]: Extraordinary intervention aimed at the reduction of territorial gaps in I and II cycles of secondary school and at tackling school drop-out

Quantitative Indicator: Number

Baseline: 0

Goal: 820 0000

Time: Q3 2025

1. Context:

Investment 1.4 “Extraordinary intervention aimed at the reduction of territorial gaps in I and II cycles of secondary school and at tackling school drop-out” aims to tackle gaps in students’ basic skills, through mentoring and training activities for students at risk of early school leaving and young people who have already dropped out.

Target M4C1-7 foresees the provision of mentoring and training activities to at least 820 000 beneficiaries and the reduction in the drop-out rate gap in secondary education to reach the EU average 2019 (10,2%). It is the first and final target of this investment.

2. Evidence provided:

1. 2024 Report on the indicators of equal and sustainable well-being by the Italian National Institute of Statistics (*BES Report 2024 - Benessere Equo e Sostenibile in Italia*), published on 13 November 2025 on the Italian national statistics' official website;
2. 2025 Education and Training monitor, published by the European Commission;
3. Decree No 361 of the Minister for Education of 29 December 2021 defining *arrangements for activating and implementing an online platform for mentoring and training activities in line with the implementation of Investment 1.4. ‘Extraordinary intervention for the purpose of reducing territorial gaps in the first and second cycle of secondary school and combating early school leavers’ under Mission 4 – Component 1 – of the National recovery and Resilience (RRP)’*;
4. List of beneficiaries that have attended mentoring and training activities.

In the context of the sampling analysis, additional evidence provided for a sample of 60 units including:

5. Attendance certificates for each beneficiary for training and mentoring activities;
6. Declarations by the schools of the sampled beneficiaries with the list of students or young people at risk of school drop-out or that have already dropped-out that are benefitting from mentoring and training activities.

3. Analysis:

Certificates of attendance for mentoring and training activities delivered to at least 820 000 beneficiaries, shall be issued. Furthermore, in line with description of the measure, the investment

consists in mentoring and training activities for students at risk of early school leaving and young people who have already dropped out, also with the support of a national digital portal.

Italy provided the list of 820 100 beneficiaries that have attended mentoring and training activities (evidence No. 4).

Following the selection of a random sample of 60 units, Italy submitted for each sampled unit, the attendance certificates for training/mentoring activities of the sampled individuals (evidence no. 5) that, in line with measure description, are students at risk of early school leaving and young people who have already dropped out, as evidenced by the declaration submitted by the relevant school and provided for each sampled unit (evidence No. 6). The mentoring and training activities have been provided through the national digital portal 'Futura PNRR – *Gestione Progetti*', as defined and activated by Art. 2 of Decree No. 361 of 2021 of Ministry of Education and Merit (evidence No. 3) accessible through the pnrr.istruzione.it website, in line with the description of the measure. The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met.

The gap in drop-out rate in secondary education is reduced to reach the EU average 2019 (10,2%), as evidenced by ISTAT.

The Italian authorities provided the 2024 Report on the indicators of equal and sustainable well-being by the Italian National Institute of Statistics (*BES Report 2024 - Benessere Equo e Sostenibile in Italia*, hereinafter referred to as "Report", evidence No.1), as published on 13 November 2025 on the Italian national statistics' official website. The Report, which is reporting data from 2024, at p. 51 states that the percentage of individuals aged 18-24 with at most, lower secondary school diploma (medium school diploma), which are not enrolled in secondary education (so-called *early leavers*) is 9.8 %. The latter percentage number is lower than 10,2% that is the registered EU average in 2019, as defined in the description of the target.

These data are further confirmed and supported by the Education and Training monitor, published by the European Commission in 2025 (evidence No. 2), and also provided by the Italian authorities. The latter Education and Training monitor (p. 11) attests the early school leaver data at 9,8% and reports the 2019 EU average at 10,2%, based on Eurostat database. Therefore, the target can be considered satisfactory fulfilled.

4. Commission Preliminary Assessment: Satisfactory fulfilled.

[M4C1-13]: Training of school managers, teachers and administrative staff

Related Measure: IT-C[M4C1]-I[I2.1]: Integrated digital teaching and training on the digital transformation for school staff

Quantitative Indicator: Number

Time: Q4 2025

1. Context:

Investment 2.1 “Integrated digital teaching and training on the digital transformation for school staff” aims to establish a permanent system for fostering digital teaching skills among school staff, through the training of school managers, teachers and administrative staff.

Target M4C1-13 foresees the issuance of certificates of attendance to attendance for trainings on digital teaching and digital transformation to at least 650 000 beneficiaries. It is the first and final target of this investment.

2. Evidence provided:

1. List of beneficiaries that have attended mentoring and training activities.
2. Note “*Nota tecnica sull’architettura del controllo degli accessi da parte del personale scolastico nell’area riservata*” of 13/04/2026 signed by the platform infrastructure developer DXC on the control architecture of the access system to the *Scuola Futura* platform

In the context of the sampling analysis, additional evidence provided for a sample of 60 units including:

3. Attendance certificates on digital teaching and digital transformation for each beneficiary;

3. Analysis:

Certificates of attendance on digital teaching and digital transformation delivered to at least 650 000 beneficiaries, shall be issued. Furthermore, in line with the description of the measure the investment consists in the training of school managers, teachers and administrative staff.

Italy provided the list of 650 100 beneficiaries that have attended mentoring and training activities (evidence No. 1).

Following the selection of a random sample of 60 units, Italy submitted, for each sampled unit, the attendance certificates for training on digital teaching and digital transformation (evidence No. 3) of the sampled individuals generated by the *Scuola Futura* platform accessible from www.pnrr.istruzione.it that, in line with the measure description, are school managers, teachers and administrative staff, as evidenced by the note “*Nota tecnica sull’architettura del controllo degli accessi da parte del personale scolastico nell’area riservata*” of 13/04/2026 signed by the platform infrastructure developer DXC on the control architecture of the access system to the *Scuola Futura*

platform that clarifies that people allowed to access the platform are only school managers, teachers and administrative school staff. The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met.

4. Commission Preliminary Assessment: Satisfactory fulfilled

[M4C1-14bis]: Teachers recruited within the reformed recruitment system

Related Measure: IT-C[M4C1]-R[R2.1]: Teachers' recruitment

Quantitative Indicator: Number

Baseline: 0

Goal: 20 000

Time: Q3 2025

1. Context:

The reform intends to enhance the quality of the Italian education system by establishing a new model for teachers' recruitment, training, and career development. It aims to streamline the current public competition procedures, introduce higher entry requirements for the teaching profession, and implement a more structured framework for teacher mobility.

Target M4C1-14bis concerns the recruitment of at least 20,000 teachers through the reformed recruitment system.

Target M4C1-14s is the second of this reform and it follows the completion of milestones M4C1-3 and M4C1-10 concerning respectively the entry into force of primary and secondary legislation, and target M4C1-14 concerning the recruitment of at least 20,000 teachers hired through the reformed recruitment system. It will be succeeded by milestone M4C1-14ter, concerning the decrees approving the rankings for at least 70,000 candidates who have passed the public competition to become teachers under the reformed recruitment system, including 40,000 teachers hired under target M4C1-14 and target M4C1-14bis.

2. Evidence provided:

1. Summary document duly justifying how the target, including all the constitutive elements, was satisfactorily fulfilled.
2. Directorial decree no. 2575 of 6 December 2023 regulating the round of competitions in 2023:
 - a. Competition based on qualifications and exams for access to the roles of teaching staff in lower and upper secondary schools for general and support roles, pursuant to Ministerial Decree no. 205 of 26 October 2023.
 - b. Competition based on qualifications and exams for access to the roles of teaching staff in nursery and primary schools for general and support roles, pursuant to Ministerial Decree no. 206 of 26 October 2023.
3. Directorial decrees n. 3059 and 3060 of 10 December 2024 regulating the round of competitions in 2024:
 - a. Competition based on qualifications and exams for access to the roles of teaching staff in lower and upper secondary schools for general and support roles, pursuant to Ministerial Decree no. 205 of 26 October 2023.

b. Competition based on qualifications and exams for access to the roles of teaching staff in nursery and primary schools for general and support roles, pursuant to Ministerial Decree no. 206 of 26 October 2023.

4. Ministerial Decree no. 214 of 24 October 2024, regulating the examination process by limiting admission to the oral test to a number of candidates equal to three times the available positions in each region for each subject area or type of post, provided that candidates achieve a minimum score of 70 out of 100

5. Law no. 79 of 5 June 2025, regulating the recruitment of eligible candidates having achieved the minimum passing score in the oral examination, up to a maximum of 30% of the positions advertised, and the assignment of a contract during the 2025/2026 school year, following the outcome of the above-mentioned competitions

6. Ministerial Decree no. 137 of 11 July 2025, regulating the total number of positions available for the recruitment in the 2025/2026 school year

7. In the context of the sampling analysis, additional evidence has been provided for a sample of 60 units proving alignment with the Council Implementing Decision description of the investment and of the target including:

- c. The copy of the contract signed by the teacher recruited and the school headmaster where the teacher recruited started his job
- d. The copy of the decree published for the regional competition and annex with the ranking for the relevant competition class

3. Analysis:

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

At least 20 000 teachers recruited within the reformed recruitment system.

The target of recruiting at least 20 000 teachers through the new recruitment system has been achieved through the publication of two competitions in 2023, disciplined by Directorial decree no. 2575 of 6 December 2023, and two competitions in 2024, disciplined by Directorial decrees n. 3059 and 3060 of 10 December 2024. Competitions are regulated by Ministerial Decree no. 205 and Ministerial Decree no. 206 of 26 October 2023, and are envisaged respectively for ordinary and support roles of teaching staff in lower and upper secondary schools, and in nursery and primary schools.

Competitions are organised on a regional basis, as stipulated by Article 1(3) of Ministerial Decree no. 205 of 26 October 2023, and Article 1(2) of Ministerial Decree no. 206 of 26 October 2023. Following the written and oral examinations, which were conducted regionally, the responsible evaluation committees prepared the relevant rankings. Such rankings were approved by the decrees of the regional school authorities and identified the successful candidate teachers, who were subsequently assigned to their respective schools.

Upon conclusion of these competitions, 20,000 selected teachers were officially appointed and offered contracts by the deadline of September 30, 2025.

Following the selection of a random sample of 60 units, Italy submitted the copy of the contract signed by the teacher recruited and the school headmaster where the teacher recruited started his

job, certifying the start of employment and the corresponding copy of the decree published for the regional competition, including the annex with the ranking for the relevant competition class. The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met.

4. Commission Preliminary Assessment: Satisfactory fulfilled.

[M4C1-31]: Implementing Agreement

Related Measure: IT-C[M4C1]-I[I5]: Student housing fund

Qualitative Indicator: Entry into force of the Implementing Agreement

Time: Q4 2025

1. Context:

The measure consists in a public investment in a grant Scheme, in order to incentivise private investment and improve access to finance in Italy in the student housing sector.

Milestone M4C1-31 is the first step in the implementation of investment 5 and requires the entry into force of the implementing agreement of the fund. It will be followed by Milestone M4C1-32 requiring the signature of the legal grant agreements for an amount necessary to use 100% of the RRF investment into the scheme and the transfer of EUR 599 000 000 of resources to the implementing partner, CDP S.p.A.

2. Evidence provided:

1. Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2. Implementing agreement No. 2215932 between the Ministry of University and Research and CDP S.p.A. for the implementation of the measure, signed on 31 December 2025, and its attachments including the investment policy and the technical specifications among others.
3. Amendment No. 2052201 of 10 April 2026 of the implementing agreement No. 2215932 of 31 December 2025
4. Art. 884-893 of Law No. 199 of 30 December 2025 approving the 2026's budget law (Bilancio di previsione dello Stato per l'anno finanziario 2026 e bilancio pluriennale per il triennio 2026-2028).

3. Analysis:

Entry into force of the Implementing Agreement.

The implementing agreement was signed on 31 December 2025. It entered into force on the date of its signature and will expire upon completion of the contributions disbursement, and/or in any case no later than 31 December 2027 (Art. 13 of the Implementing Agreement).

The Scheme shall operate by providing grants directly to the private sector as well as to public sector entities engaged in similar activities. The Scheme shall be managed by Cassa Depositi e Prestiti S.p.A. (CDP S.p.A.) as the implementing partner.

The scheme shall provide grants to both private and public sector entities engaged in providing student housing services (Art. 1(886) of law 199 of 30 December 2025; point 1 of the investment policy). As evidenced by the implementing agreement, the scheme is managed by CDP S.p.A. as implementing partner (Art. 5 of the Implementing Agreement - evidence no. ii).

The Scheme shall include the following product line: • A lump sum grant of maximum EUR 20 000 for student bed created.

The scheme provides lump sum grants up to a maximum of EUR 20 000 per student bed created (Art. 1(886) of law 199 of 30 December 2025; chapter 7 of the investment policy).

In order to implement the investment into the Scheme, Italy and CDP S.p.A. shall sign an Implementing Agreement that shall include the following content: 1. Description of the decision-making process of the Scheme: The final award decision of the Scheme 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.

Art. 6 of the implementing agreement and chapters 10 and 11 of the investment policy describe the decision-making process of the scheme. In line with Art. 6 of the implementing agreement, an investment committee composed of a total of 5 members, of which 4 nominated by the implementation partner and 1 (the president) by Ministry of University and Research, will be created. Each award decision shall require the presence of all members and the positive vote of the majority of them (Art. 6(5)), therefore ensuring that the final award decision is approved by a majority of members that are independent from the government.

Key requirements of the associated grant policy, which shall include: a. The social requirements of the investment including: i. The requirement that the rental fee for university students shall be set, at least, at a 15% below local market prices. ii. The requirement that 30% of the new places shall be reserved for students facing socioeconomic difficulties as defined by “Diritto allo Studio” organizations (right to study organizations).

In accordance with chapter 8 of the investment policy (evidence no. iii), the rental fee for university students shall be set at least at a 15% below market prices and at least 30 % of the student beds shall be allocated to student in socio-economic needs as defined by “Diritto allo Studio” organizations. For those students, the rental fee will be further reduced beyond the 15% reduction required in the Council Implementing Decision. In particular, for the first three year of the operation of the student accommodation, the rental fee for those students will be the one defined by Right of Study (DSU) organization while from the 4th to the 12th year of operation it shall be set at least at a 25% below market price (chapter 8 of the investment policy).

These conditions of the call are in line with Art. 1(887) of law No.199 of 30 December 2025.

The requirement that existing accommodations used for student housing purposes at the time of the launch of the relative call for projects cannot be financed.

In line with point 5 of the investment policy, existing accommodation used for student housing purposes at the time of the launch of the call for projects and 1 year before its launch cannot be financed.

This provision is coherent with Art. 1(887) of law No.199 of 30 December 2025.

b. The description of the grants provided and eligible final beneficiaries.

Chapters 3 and 7 of the investment policy describes the eligible final beneficiaries and the grants provided by the scheme. In particular:

- According to chapter 3 of the investment policy, eligible beneficiaries are public and private student housing operators pertaining to one of the following categories:
 - a) Enterprises;
 - b) Economic operators as defined in Art. 1(1), lett. L) of annex I.1 of legislative decree No.35 of 31 March 2023;

- c) Private entities indicated in Art. 1(1) of law No. 338 of 14 November 2000, namely student cooperatives, no-profit organizations, private entities having received a work and management concession or a service concession, public limited companies (società di capitali pubbliche) or public-private companies also with a prevalent private capital;
 - d) public entities.
- In line with chapter 7 of the investment policy, the scheme will provide a grant of EUR 19.966,66 per student bed created. For projects already previously awarded funding under the call n.481 of 26 February 2024 (financed by reform 1.7) but whose funding was revoked either for voluntary withdrawal (case 1) or for the impossibility to complete the intervention by June 2026 (case 2), and subject to a reassessment of the project by the investment committee (chapter 6 of the investment policy), the lump-sum grant will be reduced respectively to EUR 19 000 per student bed created (case 1) and to EUR 18 000 per student bed created (case 2).

The requirement that all investments supported are economically viable.

In line with chapter 10 of the investment policy, the investment committee shall verify the economic viability of each project, based on the student housing accommodation multi-annual management plan and the adequacy of the proposed student beds rents.

The requirement to comply with the ‘Do no significant harm’ (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01). In particular, the grant policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use, (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks, (iii) activities and assets related to waste landfills, incinerators and mechanical biological treatment plants. For the avoidance of doubt, gas boilers shall not be eligible for support under this measure.

In line with chapter 5 of the investment policy, interventions not in line with the DNSH exclusion list will not be eligible for funding. The procurement of gas boilers is not eligible. The compliance with the DNSH conditions set out in the Council Implementing Decision will be verified, project by project, by the investment committee (chapter 10 of the investment policy).

Technical specifications in Annex II under paragraph 1 page 3 outline the minimum requirements, and the fact that all interventions must comply with the EU Commission Communication 2021/C 58/01 “Technical guidance on the application of the DNSH principle”, thus excluding the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use, (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks, (iii) activities and assets related to waste landfills, incinerators and mechanical biological treatment plants.

The requirement that final beneficiaries of the Scheme shall not receive support from other Union instruments to cover the same cost.

According to chapters 10 and 14 of the investment policy, before awarding the funding and the disbursement of the lump-sum grant to the beneficiary CDP S.p.A. shall verify the absence of double funding. According to Art. 11.5 of the implementing agreement, the beneficiary shall specifically declare the absence of double funding with the presentation of its project proposal.

The amount covered by the Implementing Agreement, the fee structure for the Implementing Partner and the requirement to use any unused proceeds of the scheme, including beyond 2026, for the same policy purposes.

Art. 7 of the implementing agreement clarifies that EUR 599 million are allocated to the scheme. In line with Art. 9, this amount includes a 5% fee for the implementing partner. Concerning unused proceeds, in line with Art. 7(5) of the implementing agreements, once the investment is completed, they will be used by the implementing partner (CDP S.p.A.) for the same policy purposes. At the fund closure, that is at the latest on 31 December 2027, in line with Art. 13(2) of the implementing agreement, remaining resources will be transferred back to the Ministry of Economy and Finance to repay RRP loans.

The Council Implementing Decision required that the implementing agreement shall include the requirement to use any unused proceeds of the grant scheme, including beyond 2026, for the same policy purposes. While this condition is respected until December 2027, at the fund closure, in line with Art. 13(2) of the implementing agreement, the implementing partner will transfer back unused proceeds to the Ministry of Economy and Finance to repay RRF loans. Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, the unused proceeds of the grant scheme will be used for the same policy purpose of the scheme, including beyond 2026, until the fund closure. 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.

Monitoring, audit, and control requirements, including: 1. The description of the implementing partner's monitoring system to report on the grants mobilized.

The implementing agreement includes a description of CDP S.p.A. monitoring system to report on the grants mobilized. In line with Art. 10 of the implementing agreement, CDP S.p.A., through the investment committee, will submit, on a weekly basis, and until the 30th of September 2026, reports to the Ministry of University and Research, to provide updates on the state of implementation of the scheme and on the amount of grants mobilized. After this date, CDP S.p.A. will provide reports each trimester.

The description of the implementing partner's procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.

Arts. 11 and 21 of the implementing agreement describes CDP S.p.A. procedures that will ensure the prevention, detection and correction of fraud, corrupting and conflicts of interests. In particular, CDP S.p.A. declares to have adopted:

- an ethic code (codice etico);
- an anticorruption policy;
- an organization, management and control model ("modello 231"), in line with legislative decree No. 231 of 8 June 2001.

In line with Art. 5 and 11(5) of the implementing agreement, the implementing partner shall request specific declaration of absence of conflict of interest of beneficiaries and of the members of the investment committee.

3. The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Implementing Agreement before awarding a grant to an operation.

In line with chapter 5 of the investment policy, to be eligible for funding, projects shall be coherent with the objectives and goals of investment 5 ("student housing fund"). In line with chapter 10, before awarding the grant, the investment committee will verify the eligibility of all interventions.

4. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of CDP S.p.A. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules; and iii) that the requirement that final beneficiaries of the Scheme 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 Implementing Agreement Grant Agreements are being respected.

Art. 12 of the implementing agreement includes the obligation of CDP S.p.A to carry out ex post audits in accordance with the audit plan of CDP S.p.A. In particular, comma 2 of art. 12 specifies that CDP S.p.A. will verify i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules; and iii) that the requirement that final beneficiaries of the Scheme have not received support from other Union instruments to cover the same cost is respected. Under the same article is specified that CDP S.p.A ex-postaudit will also verify the legality of the transactions and that the conditions of the applicable implementing agreements are being respected.

4. Commission Preliminary Assessment: Satisfactory fulfilled.

[M4C2-2bis]: Innovation Agreements completed

Related Measure: IT-C[M4C2]-I[I2.2bis]: Innovation Agreements

Quantitative Indicator: 32

Time: Q4 2025

1. Context:

The objective of this measure is to boost innovation. The measure consists in the definition of research, development and innovation projects (so-called “Innovation Agreements”), in areas coherent with the II pillar of Horizon Europe programme, as per Regulation (EU) 2021/695.

Target M4C2-2bis is the only target related to the implementation of the investment.

2. Evidence provided:

1. Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled;
2. Ministerial decree of the Minister of Enterprises and Made in Italy of 31 December 2021 outlining the rules for innovation agreements
3. Directorial decree of the Minister of Enterprises and Made in Italy of 8 April 2026 accepting the final reports by beneficiaries
4. For each beneficiary, Italy has provided
 - a. the project proposal submitted;
 - b. the valuation from the research committee (Comitato Nazionale delle Ricerche “CNR”);
 - c. the award decree;
 - d. the final report signed by the beneficiaries.
5. Circular from the Ministry of Enterprises and Made in Italy of 22 April 2022 on Do-not-significant-harm (“DNSH”)
- 6.
- 7.

3. Analysis:

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

Confirmation from the Ministry of Enterprises and Made in Italy accepting the transmission of the final reports by beneficiaries for at least 32 Innovation Agreements covering at least one of the following intervention areas:

- **manufacturing technologies;**
- **key digital technologies, including quantum technologies;**
- **emerging enabling technologies;**
- **advanced materials;**
- **artificial intelligence and robotics;**
- **circular industries;**

- **low carbon and clean industries;**
- **non-communicable and rare diseases;**
- **infectious diseases, including poverty-related and neglected diseases;**
- **tools, technologies and digital solutions for health and care, including personalised medicine;**
- **industrial facilities in energy transition;**
- **industrial competitiveness in transport;**
- **clean, safe and accessible transport and mobility;**
- **smart mobility;**
- **energy storage;**
- **food systems;**
- **bio-based innovation systems in the Union's bioeconomy;**
- **circular systems.**

Italy has provided the Directorial decree of the Minister of Enterprises and Made in Italy of 8 April 2026 (evidence no.3) whereby the list of innovation agreements has been included and it is indicated that the Ministry accepted the transmission of the final reports by beneficiaries in line with article 12(3) of the Ministerial decree (evidence no.2).

For each innovation agreement, Italy has also provided the final reports by beneficiaries outlining the activities implemented through the investment (evidence no.4(d)).

The Ministerial decree (evidence no.2) and the directorial decree (evidence no.3) further indicate that the innovation agreements are carried out among the below intervention areas: manufacturing technologies; key digital technologies, including quantum technologies; emerging enabling technologies; advanced materials; artificial intelligence and robotics; circular industries; low carbon and clean industries; non-communicable and rare diseases; infectious diseases, including poverty-related and neglected diseases; tools, technologies and digital solutions for health and care, including personalised medicine; industrial facilities in energy transition; industrial competitiveness in transport; clean, safe and accessible transport and mobility; smart mobility; energy storage; food systems; bio-based innovation systems in the Union's bioeconomy; circular systems.

Project Number	Final Technical Report date	Beneficiary Name
1	19/02/2026	CIMBERIO S.P.A.
2	11/02/2026	OLON S.P.A.
3	23/01/2026	INVENTVM SEMICONDUCTOR S.R.L.
	23/01/2026	BDSOUND S.R.L.
	23/01/2026	UNIVERSITA' DEGLI STUDI DI PAVIA
4	23/02/2026	SIRMAX S.P.A.
5	25/09/2025	BRIDGESTONE EUROPE NV/SA
6	09/01/2026	WAMGROUP SPA

	09/01/2026	WAM INDUSTRIALE	
7	08/08/2025	SOCIETA' PER AZIONI*MICHELIN ITALIANA*S.A.M.I.	
	08/08/2025	POLITECNICO DI TORINO	
8	11/02/2026	GESSI S.P.A.	
9	20/02/2026	FLORIM CERAMICHE - SOCIETA' PER AZIONI SOCIETA' BENEFIT ABBREVIABILE IN: "FLORIM S.P.A. SB"	
10	13/02/2026	ABK GROUP INDUSTRIE CERAMICHE S.P.A.	
	13/02/2026	Consorzio Interuniversitario Nazionale per le Scienze Ambientali	
11	29/07/2025	HEINZ ITALIA S.P.A.	
12	10/02/2026	FINCHIMICA S.P.A.	
13	16/02/2026	RIVACOLD S.R.L.	
	16/02/2026	VITRIFRIGO S.R.L.	
	16/02/2026	UNIVERSITA' POLITECNICA DELLE MARCHE	
14	01/08/2025	DINEMA S.P.A.	
	01/08/2025	LONATI S.P.A.	
15	05/02/2026	DOMPE' FARMACEUTICI - S.P.A.	
	05/02/2026	Universit� degli Studi dell'�Aquila	
16	01/08/2025	SANTONI S.P.A.	
17	12/02/2026	"NOVABELL S.P.A. - CERAMICHE ITALIANE" ABBREVIABILE IN S.P.A."	"NOVABELL
18	21/07/2025	L.B. - OFFICINE MECCANICHE - S.P.A.	
	21/07/2025	CONSIGLIO NAZIONALE DELLE RICERCHE CNR	
19	25/02/2026	INDUSTRIE CERAMICHE PIEMME S.P.A.	
	25/02/2026	SICER SPA	
20	23/02/2026	MP3 S.R.L.	
21	28/11/2025	FITT S.P.A. SOCIETA' UNIPERSONALE	
22	20/02/2026	INCO INDUSTRIA COLORI S.P.A.	
23	10/11/2025	BERCO S.P.A.	
24	10/12/2025	VERSALIS S.P.A.	
25	03/11/2025	ERICSSON TELECOMUNICAZIONI - SOCIETA' PER AZIONI	
26	25/09/2025	LORO PIANA S.P.A.	
27	13/02/2026	TOSCOTEC S.P.A.	
28	14/10/2025	AUTOMOBILI LAMBORGHINI S.P.A.	
29	29/09/2025	Stellantis Europe Spa	
	29/09/	"CRF SOCIETA' CONSORTILE PER AZIONI" O IN FORMA SVILUPPATA	"CENTRO

	2025	RICERCHE FIAT SOCIETA' CONSORTILE PER AZIONI"
30	10/02/2026	KEDRION S.P.A.
31	30/07/2025	Stellantis Europe Spa
32	24/09/2025	DUMAREY Automotive Italia Spa
	24/09/2025	TECNOGEN S.P.A.
	24/09/2025	POLITECNICO DI TORINO
33	04/02/2026	NEXT GEOSOLUTIONS EUROPE S.P.A.
34	29/01/2026	REGENESY TECHNOLOGIES SPA
35	13/02/2026	F.I.V. FABBRICA ITALIANA VELOCIPEDI EDOARDO BIANCHI SPA

The selected innovation agreements shall comply with the ‘Do no significant harm’ Technical Guidance (2021/C58/01)”

Based on the circular from the Ministry of Enterprises and Made in Italy of 22 April 2022 on Do-not-significant-harm (“DNSH”) (evidence no.5), all innovation agreements would need to comply with the DNSH Technical Guidance (2021/C58/01). In particular, the circular specifies that “brown R&I” activities are ex ante excluded from eligibility for this investment (p. 6 evidence no. 5).

Based on the evidence provided, all innovation agreements comply with the DNSH Technical Guidance. In particular, the project proposal from the beneficiaries (evidence no.4(a)) includes a DNSH self-assessment from the applicant. Such project proposal was reviewed and assessed by an independent technical committee (evidence no.4(b)). Additionally, the Ministry of Enterprises and Made in Italy has assessed the project proposal and awarded the financial support to the beneficiary (evidence no.4(c)). Finally, beneficiaries sent the final reports outlining the activities performed through the investment (evidence no.4(d)).

4. Commission Preliminary Assessment: satisfactory fulfilled.

[M4C2-4bis]: Primary legislation for the adoption of the three-year plan for the financing of research activities

Related Measure: IT-C[M4C2]-R[R1.2]-M[M4C2-4bis]: Three-year plan for the financing of research activities

Qualitative Indicator: Entry in force of primary legislation

Time: Q4 2025

1. Context:

Reform 1.2 aims at improving the planning and predictability of research funding.

Milestone M4C2-4bis consists in the entry into force of primary legislation setting out the legal framework for the adoption of a three-year plan for the financing of research activities and it represents the only milestone of Reform 1.2.

2. Evidence provided:

1. Summary document duly justifying how the milestone was satisfactorily fulfilled in line with the requirements set out in the Council Implementing Decision;
2. Copy of law n. 199 of 30 December 2025, published in the Italian Official Gazette No. 301 of 30 December 2025, entitled Estimated State budget for the financial year 2026 and multiannual budget for the three-year period 2026-2028 (Bilancio di previsione dello Stato per l'anno finanziario 2026 e bilancio pluriennale per il triennio 2026-2028).

3. Analysis:

The reform requires the entry in force of primary legislation setting out the legal framework for the adoption of a three-year plan for the financing of research activities.

The law n. 199 of 30 December 2025 entitled Estimated State budget for the financial year 2026 and multiannual budget for the three-year period 2026-2028 (Bilancio di previsione dello Stato per l'anno finanziario 2026 e bilancio pluriennale per il triennio 2026-2028 hereinafter referred to as 'law n.199 of 30 December 2025') was published in the Official Gazette of Italy on 30 December 2025. According to its article 21, Art. 1 (592) of law No. 199 of 30 December has entered into force on 1 January 2026.

Art. 1(529) of law No. 199 of 20 December 2025, published in the Italian Official Gazette No. 301 of 30 December 2025, sets out the legal framework for the adoption of the three-year plan for the financing of research activities with the goal of improving the planning and predictability of research funding. In particular, the reform provides for the adoption of a three-year plan for the funding of basic and applied research activities with includes a three-year funding timeline for the launch of competitive calls. Art.1 (529) of law No. 199 of 30 December 2025 has entered into force on 1 January 2026.

The legal framework shall: 1) Set-up a fund to merge different financing instruments

Art. 1(532) of law n.199 of 30 December 2025 sets-up a new fund for the financing of research activities, with a total budget of around €3,6 bln over 6 years. The fund merges the following different financing instrument:

- Fondo Integrativo Speciale per la Ricerca (FISR)
- Fondo per la Ricerca in Campo Economico e Sociale (FRES)
- Fondo Italiano per la Scienza (FIS)
- Fondo Italiano per le Scienze Applicate (FISA)
- Fondo per gli investimenti nella ricerca scientifica e tecnologica (FIRST)

2) require the adoption of the three-year plan for the financing of research activities of universities, research entities and AFAM institutions

Art. 1(530) of Law No. 199 of 30 December 2025 requires that the three-year Research Plan for the financing of research activities shall be approved by decree of the Minister of Universities and Research by 31 January of the first year of the relevant three-year period. The decree shall regulate, for the relevant three-year period, the characteristics of the activities and projects, the methods and timing of their activation, the amounts of incentives and grants, the procedures for their disbursement, the time limits for defining the procedures and the individual phases, as well as the requirements for access to, use of, and withdrawal of the resources. This includes the launch of calls for projects and the conclusion of their selection procedures.

3) Require the adoption of a timeline (“cronoprogramma”) for the launch of calls for projects and for the conclusion of their selection procedures.

Art. 1 (530) of Law No. 199 of 30 December 2025 requires the adoption, together with the three-year plan, of a timeline for the launch of calls for projects and for the conclusion of their selection procedures.

4) Include a specific budget item for the financing of PRIN projects.

Art. 1(533) of Law No. 199 of 30 December 2025 includes a specific budget item for the financing of PRIN projects. In particular, it is established that the Fund for Research Programming is increased by EUR 150 million per year starting from 2026, to be allocated to the financing of Projects of Significant National Interest (PRIN).

Commission Preliminary Assessment: Satisfactorily fulfilled.

[M5C1-3]: People benefitting from the Guaranteed Employability of Workers (GOL) programme

Related Measure: IT-C[M5C1]-R[R1]: ALMPs and Vocational Training

Quantitative Indicator: People benefitting from the Guaranteed Employability of Workers (GOL) programme

Time: Q4 2025

1. Context:

The objective of this reform is to support the active labour market system to provide personalised plans that include employment, training and social services. This measure consists in the creation of a National Programme for the Guaranteed Employability of Workers (GOL), supporting in particular the most vulnerable categories (women, long-term unemployed, young and older workers and people with disabilities), and in carrying out training programmes for adult learning.

Target M5C1-3 foresees the participation of at least 3 million people to the GOL programme and the availability of the essential levels of services (“Livelli essenziali delle prestazioni”), as defined by the GOL programme, in at least 80% of Public Employment Services (PES).

Targets M5C1-3 is the third of this reform and follow the completion of milestones M5C1-1 and M5C1-2 concerning, respectively, the entry into force of legislation establishing a National programme for the GOL and a National Plan for New skills, and the entry into force at the Regional level of all plans for the Public Employment services (PES) and the outreach of the first 10% of the beneficiaries. These targets are followed by M5C1-4 (assessed herebelow) and M5C1-4bis, requiring the participation of additional 200 000 people in training through the GOL programme, “Fondo nuove competenze” or “Progetto per l’autoimpiego”, of which at least 75 000 shall be GOL beneficiaries.

2. Evidence provided:

1. Summary document duly justifying how the target, including all the constitutive elements, is satisfactorily fulfilled;
2. Interministerial Decree n. 9 of 5 November 2021 adopting GOL programme and defining the objectives for regional administrations and implementing acts for the year 2022 (OJ n. 306 of 27 December 2021) and its Annex A;
3. Decree Law n. 48 of 4 May 2023 “Misure urgenti per l’inclusione sociale e l’accesso al lavoro” updating the list of potential beneficiaries to the GOL programme, subsequently converted into Law n. 85 of 3 July 2023 (OJ n. 153 of 3 July 2023);
4. Interministerial Decree of 24 August 2023 defining the objectives and allocating the resources for the year 2023 (OJ n. 237 of 10 October 2023);
5. Ministerial Decree n. 4 of 11 January 2018 and in its Annex B defining the essential service levels (hereinafter, LEP);
6. List of beneficiaries to the GOL programme as of 19 December 2025;

In the context of the sampling analysis, additional evidence provided for a sample of 60 units extracted from the list of beneficiaries including:

7. The Professional Profile Records (*Scheda Anagrafica Professionale*), extracted from the official Unitary Information System (SIU), that include record of the participation in the GOL programme and of the services received through the programme;
 8. Training certificates and/or certificates of competences (*Attestazione di Messa in Trasparenza*) and/or traineeship certificates;
 9. Proof of employment (*Comunicazione Obbligatoria*);
 10. Individualised pacts (*Patto di Servizio Individualizzato*).
11. List of PES making available the essential level of services;
 12. Document by the Italian authorities linking the essential level of services with the codes of sub-services used in the Unitary Information System (SIU) and in the related Professional Profile Records (*Scheda Anagrafica Professionale*);
13. Explanatory Note (Nota Definitoria) of 30 March 2024 by the Ministry of Labour and Social Policies with details on the methodology used to monitor and report beneficiaries in the GOL programme.
 14. Directorial Decree of 22 May 2025 adopting the operational manual for implementing bodies of the Reform of ALMPs and training published at [M5C1 Riforma 1.1 | Ministero del Lavoro e delle Politiche Sociali](#).
 15. Database of the entire population of PES on the Italian territory officially registered in the SIU system representing the baseline to calculate the target of at least 80% of PES accounting for the achievement of the target.

In the context of the sampling analysis, additional evidence provided for a sample of 60 units extracted from the list of PES included:

16. A set of Professional Profile Records (*Scheda Anagrafica Professionale*) extracted from the official Unitary Information System (SIU) that include record of the participation in the GOL programme and of the services received through the programme.

3. Analysis:

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

At least 3 000 000 people shall benefit from the Guaranteed Employability of Workers (GOL) programme.

The GOL Programme was established by Interministerial Decree n. 9 of 5 November 2021 (Evidence n. 2), with the aim of strengthening active labour market policies through tailored services and individualised plans. This Decree, in its Annex A, defined the list of potential beneficiaries, which has been subsequently broadened by the Decree Law n. 48/2023 (Evidence n. 3), and by the Interministerial Decree of 24 August 2023 (Evidence n. 4).

In particular, the GOL programme is structured into five pathways, each characterised by a standard set of minimum services, notably an assessment phase and the signature of the individualised pact (*Patto di servizio individualizzato*) which states which pathway was considered suitable for each individual and a set of services specific to each pathway. These services are activities related to the

Livelli essenziali delle prestazioni (LEPs), i.e., the minimum levels of service that the State, regions, and local administrations must provide when delivering services to citizens. The LEPs have been defined in the Ministerial Decree n. 4 of 11 January 2018 and in its Annex B (Evidence n. 5) and include, for instance, among others: skills and profile assessment, job-search support, training services and support to self-employment.

The pathways depend on the specific needs of each individual to re-enter the labour market and focus on, respectively: re-entering immediately the labour market for people with the highest employability (pathway 1), up-skilling to update skills to re-enter a certain profession (pathway 2), re-skilling for more substantial career changes (pathway 3), integrated active labour market and social services, needed to support employability (pathway 4), collective professional transitions for groups of employees facing company crises (pathway 5). The characteristics of the different pathways and the related set of services were initially outlined in Annex A of Interministerial Decree No. 9 of 5 November 2021 (Evidence n. 2) and subsequently operationalised in greater detail in the Explanatory Note by the Ministry of Labour and Social Policies (*Nota Definitoria*) (Evidence n. 13).

To verify that at least 3 000 000 people have benefitted from the GOL programme, Italy provided a list of beneficiaries (Evidence n. 6), indicating a total of 3 076 507 beneficiaries, as of 19 December 2025.

Following the selection of a random sample of 60 units, Italy submitted, for each of the sampled unit, evidence attesting that they have benefitted from the GOL programme according to their personal pathway. The evidence includes:

- For all units, the Professional Profile Record (*Scheda Anagrafica Professionale* - hereinafter, SAP), which is the record of the occupational and social services received by a beneficiary, proving their inclusion in the GOL programme and the relevant pathway (Evidence n. 7).
- Depending on the individual case, additional primary evidence attesting the completion of the latest relevant service, in line with the Explanatory Note (*Nota Definitoria*) (Evidence n. 13):
 - the individualised pacts (*Patto di servizio individualizzato*) signed by the beneficiary and by the PES, notably for individuals entering or re-entering the programme recently (Evidence n. 10);
 - training certificates (*Training certificates and/or Attestazione di messa in trasparenza and/or traineeship certificates*) for beneficiaries whose latest completed activity was training (Evidence n. 8).
 - record of employment relationships and their characteristics (*Comunicazione obbligatoria*), when the beneficiary has returned to employment under the conditions set out in the Summary document and Explanatory note (more specifically in the paragraph on “Beneficiario con esito occupazionale positivo”, Evidence n. 9).

The evidence provided for a sample of 60 units confirmed that the requirements of the target that at least 3 000 000 people shall benefit from the Guaranteed Employability of Workers (GOL) programme have been met.

Furthermore, the essential levels of services (*‘Livelli essenziali delle prestazioni’*), as defined in the GOL programme, shall be available in at least 80% of Public Employment Services (PES).

To verify that the LEPs are available in at least 80% of the Public employment services (PES), Italy provided evidence that 495 PES, out of the total 546 that are present on the territory (Evidence n. 11, 15) on 31 December 2025, i.e 90%, were able to make available the 10 different applicable LEPs, meaning they were able to offer each service at least once to one beneficiary.

In the general framework provided by Annex B of Ministerial Decree n. 4 of 11 January 2018 (Evidence n. 5), the LEPs of the GOL programme are defined by Section 7 of Annex A of the Interministerial Decree n. 9 of 5 November 2021 (Evidence n. 2), the main legal act establishing the GOL programme, in line with the requirement of the Council Implementing Decision. However, Interministerial Decree n. 9 of 5 November 2021 (Evidence n. 2) does not provide all the necessary details to allow for a granular monitoring and assessment of each LEP. The specific perimeter of services and necessary monitoring requirements, notably the associated sub-service codes reported in the SAP are provided by Section 2 of the Explanatory Note (Evidence n. 13), consistently with the Operational Manual for implementing bodies adopted through Directorial Decree of 22 May 2025 (Evidence n. 14). In particular, the Explanatory Note (Evidence n. 13) clarifies and lays out explicitly which of the LEPs have been made available by PES in the implementation phase, i.e.: LEP A, B, C, D, E, F, O, H, M and N.

Following the selection of a random sample of 60 PES, Italy submitted, for each PES, a number of SAP extracted from the SIU system, demonstrating that PES offered each required service at least once to one beneficiary (Evidence n. 16). Each LEP is linked to sub-services with a code in the SAP, consistently with the document provided by the Italian authorities with the official codes (Evidence n. 12). A LEP was considered as made available if a related sub-service was recorded in the status of “proposed” or “completed” in at least one SAP. The evidence provided for a sample of 60 units confirmed that the requirements of the target providing that the essential levels of services defined in the GOL programme shall be available in at least 80% of Public Employment Services (PES) have been met.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M5C1-4]: People participating in training programmes

Related Measure: IT-C[M5C1]-R[R1]: ALMPs and Vocational Training

Quantitative Indicator: People participating in training programmes

Time: Q4 2025

1. Context:

The objective of this reform is to support the active labour market system in providing personalised plans that include employment, training and social services. This measure consists in the creation of a National Programme for the Guaranteed Employability of Workers (GOL), supporting in particular the most vulnerable categories (women, long-term unemployed, young and older workers and people with disabilities), and in carrying out training programmes for adult learning.

Target M5C1-4 concerns the participation of at least 600 000 among the beneficiaries of the GOL programme in training activities, of which at least 300 000 participating in training in digital skills. In addition, the target envisages the publication of the lists of selected beneficiaries of the training programmes "*Progetto per l'autoimpiego*", "*Fondo Nuove Competenze*" and "*Skills Partnership Ucraina-Italia*."

Targets M5C1-3 (assessed here-above) and M5C1-4 are the third and fourth of this reform and follow the completion of milestones M5C1-1 and M5C1-2, concerning, respectively, the entry into force of legislation establishing a National Programme for the GOL and a National Plan for New Skills, and the entry into force at the regional-level of all plans for the Public Employment Services (PES). These targets will be followed by M5C1-4bis, requiring the participation of additional 200 000 people in training through the GOL programme, "*Fondo Nuove Competenze*" or "*Progetto per l'autoimpiego*", of which at least 75 000 shall be GOL beneficiaries.

2. Evidence provided:

1. Summary document duly justifying how the target, including all the constitutive elements, is satisfactorily fulfilled.
2. List of individuals benefitting from the GOL programme and having participated in training activities.
3. Ministerial Decree No. 4 of 2018 of the Ministry of Labour and Social Policies and its Annex B.
4. Guidelines on Extracurricular Internships of 25 May 2017 adopted by the State-Regions Conference (*Accordo tra il Governo, le Regioni e Province autonome di Trento e Bolzano sul documento recante "Linee guida in materia di tirocini formativi e di orientamento", ai sensi dell'articolo 1, commi da 34 e 36, della legge 28 giugno 2012, n. 92*).
5. Link to the website of the Ministry of Labour and Social Policies where the lists of of selected beneficiaries of the training programmes "*Progetto per l'autoimpiego*" and "*Fondo Nuove Competenze*" are published: <https://www.lavoro.gov.it/notizie/pagine/programma-gol-comunicazione-elenco-beneficiari-misure-nazionali>

In the context of the sampling analysis, additional evidence was provided for a sample of 60 units, including:

8. The Professional Profile Records (*Scheda Anagrafica Professionale*, hereinafter SAP), extracted from the official Unitary Information System (SIU), which is the record of the occupational and social services received by a beneficiary, proving their inclusion in the GOL programme, the relevant pathway and training received
9. Training certificates and/or certificates of competences (*Attestazione di Messa in Trasparenza*) and/or traineeship agreements for beneficiaries, attesting participation in a training activity.

3. Analysis:

The justification and substantiating evidence provided by the Italian authorities cover all constitutive elements of the milestone, which required that:

At least 600 000 among the beneficiaries of the GOL programme shall participate in training, of which at least 300 000 shall participate in training on digital skills.

The submitted evidence demonstrates that 675 004 beneficiaries participated in training activities under the GOL programme, of which 440 476 undertook digital skills trainings, thereby exceeding the targets. To this end, Italy provided a list of all individuals who attended training under the GOL programme and information on whether the training concerned digital skills or not (Evidence n. 2).

Following the selection of a random sample of 60 units, of which 43 had undertaken digital skills training, Italy supplied a comprehensive set of documents for each sampled unit, reconstructing each beneficiary's training pathway. These documents included:

- SAPs (Evidence n. 6), which contain the full record of a beneficiary's occupational and training history, codes related to the type of training and information on the completion status of training, thereby confirming the beneficiary's participation;
- Training certificates attesting participation or certificates of competences (*Attestazione di Messa in Trasparenza*), through which the relevant certifying body confirms attendance and skills acquired, or contracts relating to extra-curricular traineeship programmes (Evidence n. 7).

In line with the national legal framework, the training activities contributing to the target under the GOL programme included both structured class-based courses and work-based learning, specifically: i) non-specialist training including digital skills; ii) non-specialist training without digital skills; iii) training focused exclusively on digital skills; iv) and participation in extra-curricular traineeships.

In particular, Annex B to Ministerial Decree No. 4 of 2018 (Evidence n. 3) recognises traineeships as training experiences and as a specific Essential Level of Service (*Livelli Essenziali delle Prestazioni*) – LEP F02 – under the broader category of training services – LEP F. Furthermore, the Guidelines on Extracurricular Internships adopted on 25 May 2017 by the State-Regions Conference (Evidence n. 4), in their preamble specify that the traineeship agreements cannot apply to working activities not including a training period and trainees cannot replace employees; in the preamble of their Annex B (Evidence n. 4), they also define extra-curricular traineeships as “a fixed-term work-based training period, whether remunerated or not, incorporating a learning and development element, designed to provide practical and professional experience to improve employability and ease the transition into stable employment.”

For each beneficiary, the SAP (Evidence n. 6) included codes related to the different training pathways and was then cross-checked against the relative supporting documents (Evidence n. 7) for

consistency. Particular attention was devoted to assessing if the evidence corroborated that training involved digital skills, when applicable. For the purpose of digital skills training assessment, both non-specialist training including digital skills, i.e. courses incorporating for instance some modules on basic IT literacy or digital tools, and training focused exclusively on digital skills were considered. The provided primary evidence (notably through, for instance, the titles and content description of courses) ensured compliance with the requirement on digital skills in the target.

The evidence provided for a sample of 60 units confirmed that the requirements of the target providing the participation in training of at least 600 000 GOL beneficiaries, including at least 300 000 in digital skills have been met.

Lists of selected beneficiaries of the training programmes “Progetto per l’autoimpiego” and “Fondo Nuove Competenze” shall be published.

Italy has published the lists of selected beneficiaries of the training programmes “Progetto per l’autoimpiego” and “Fondo Nuove Competenze” on the website of the Ministry of Labour and Social Policies and the Commission services accessed the link provided by the authorities (Evidence n. 5) on 17 April 2026 to verify that the lists of selected beneficiaries for the training programmes “Progetto per l’autoimpiego” and “Fondo Nuove Competenze” were published. This check was completed successfully, confirming the fulfilment of the target.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M5C1-7]: Public Employment Services (PES) have finalised the activities envisaged in the Strengthening Plan

Related Measure: IT-C[M5C1]-I[I1]: Strengthening Public Employment Services (PES)

Quantitative Indicator: Number

Time: Q4 2025

1. Context:

Investment 1 “Strengthening Public Employment Services (PES)” has the objective of allowing the efficient delivery of employment and training services. The measure consists in the Public Employment Services delivering the following activities: infrastructural investments, establishment of regional observatories of local labour markets, upgrade the IT system, professional training of staff, and institutional communication and outreach.

Target M5C1-7 requires that at least 326 PES and regional agencies have finalised the activities laid out in the regional plans for strengthening public employment centres (Piani regionali di potenziamento dei centri per l’impiego), including for example: IT upgrades, staff training, establishment of regional observatories of local labour markets and communication campaigns.

This target is the second of this investment and follows the completion of M5C1-6 requiring the completion, by at least 250 PES of at least 50% of the activities envisaged under the National Strengthening Plan and by the regional plans. M5C1-7 will be followed by target M5C1-7bis, which focuses on infrastructural activities, and which has a final expected date for implementation in Q2-2026.

2. Evidence provided:

1. Summary document duly justifying how the target, including all the constitutive elements, is satisfactorily fulfilled;
2. Ministerial Decree No. 59 of 22 May 2020, published in the Official Journal No. 196 of 6 August 2020;
3. Decree of the Secretary-General of the Ministry of Labour and Social Policies No. 123 of 4 September 2020;
4. Updated Regional Strengthening Plans (Piani Regionali di potenziamento dei centri per l’impiego) for the 11 Regions counting towards the target;
5. Annex E to the Regional Strengthening Plan – Table of programmed activities;
6. Annex R – Table of carried out activities;

In the context of the sampling analysis, additional evidence provided for a sample of 60 units including, for instance:

- a. Release report (*Verbale Di Rilascio*);
- b. Certificate of conformity (*Certificato Di Conformità*);
- c. Certificate of completion of activities (*Attestazione Di Completamento Delle Attività*);
- d. Certificate of regular execution (*Certificato Di Regolare Esecuzione*);

- e. Attendance certificate (*Attestato Di Frequenza*)
- f. Expert report (*Relazione Esperto*);
- g. Invoices (*Fatture*);
- h. Registered webinars.

3. Analysis:

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

At least 326 Public Employment Services (PES) and regional agencies have finalised the activities envisaged in the regional plans for strengthening public employment centres (*Piani regionali di potenziamento dei centri per l'impiego*), including for example: IT upgrades, staff training, establishment of regional observatories of local labour markets and communication campaigns.

The Italian authorities provided evidence that 347 PES have completed all activities outlined in their respective Regional Strengthening Plans.

The activities carried out relate to the following lines of intervention:

- (I) IT upgrades,
- (II) staff training,
- (III) establishment of regional observatories of local labour markets,
- (IV) and communication campaigns.

The Regional Strengthening Plans (evidence n. 4), implement the National Strengthening Plan, adopted under Ministerial Decree n. 59/2020 (evidence n. 2) at regional level. The national framework was complemented by a Decree of the Secretary General n. 123/2020 (evidence n. 3), which established minimum criteria for the drafting and content of the plans, requiring, *inter alia*, that activities be identified on the basis of an analysis of the regional context, the resources allocated, and their coherence with the national priorities and lines of intervention.

For each line of activity, each PES carried out multiple actions as officially listed in Annex E (evidence n. 5) to the Regional Plans (evidence n. 4), which details planned activities for each region (evidence n. 5). For example, within the line of activity for IT upgrades, the PES carried out actions related to the set-up of new technical assistance, or platform improvements. Similarly, concerning staff training, the PES organised training courses for their operators, as well as seminars and webinars. Within the line of activity for communication campaigns, the PES carried out different actions, such as reinforcing internal communication channels and organising communication campaigns. Each Region listed in Annex R (evidence n. 6) all completed activities according to those planned in Annex E, specifying both the actions carried out and the number of PES involved. The PES contributing to the satisfactory fulfilment of the target are those that completed all the activities listed in their Annex E.

For the purposes of the sampling, Italy supplied a detailed breakdown of the activities completed by each PES. To ensure a more granular assessment, the European Commission conducted sampling at the level of the activity.

Following the selection of a random sample of 60 units, Italy submitted, for each unit, evidence relating to the completion of all actions undertaken under the sampled activity. Considering the variety of evidence for each activity sampled, Italy provided, among others, attendance certificates

(in the case of staff training activities organised by the PES), certificates of regular execution proving the acquisition by the PES of new IT equipment (in the case of activities related to IT upgrades), or certificates of regular execution related to the organisation of communication events involving the PES (in the case of activities related to communication campaigns). Furthermore, concerning two of the 60 sampled units, the Commission services conducted a virtual on-the-spot check on 02 April 2026 to verify that a digital platform, functioning as repository for training materials, had been set-up and made available to the relevant PES under the line of activity concerning IT upgrades. This check was completed successfully, confirming that the two PES had completed the activity provided in their Regional Strengthening Plan. The evidence provided for a sample of 60 units confirmed that the PES concerned have completed all activities outlined in their respective Regional Strengthening Plans, including for example: IT upgrades, staff training, establishment of regional observatories of local labour markets and communication campaigns.

Following a selection of 60 units, Italy submitted, for each unit, evidence relating to the completion of all actions undertaken under the sampled activity, as reported in the Annex R. A comparison of these activities with the list of programmed interventions set out in Annex E to the Regional Strengthening Plans confirmed correspondence. Thus, the evidence provided for a sample of 60 units confirmed that the requirement of the target has been met: Public Employment Services (PES) and regional agencies have finalised the activities envisaged in the regional plans for strengthening public employment centres (*Piani regionali di potenziamento dei centri per l'impiego*).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M5C1-10]: Increased number of labour inspections and membership of the agricultural network

Related Measure: IT-C[M5C1]-R[R2]: National Plan tackling undeclared work

Quantitative Indicator: Number

Time: Q4 2025

1. Context:

The objective of this measure is to support the job quality and working conditions by preventing and tackling undeclared work, labour exploitation (so called “caporalato”), and other forms of irregular work. This measure consists in legislative and non-legislative actions including: reinforcing labour inspections and sanctions, providing incentives to regular work, training job centre operators, delivering a national information campaign, improving the governance to address undeclared work, as well as specific actions to address labour exploitation in agriculture.

This reform included milestones M5C1-8 concerning the entry into force of a National Plan to fight undeclared work and M5C1-9 requiring the completion of a number of actions aimed at addressing undeclared work.

Target M5C1-10 concerns an increase in average inspections over the 2023 to 2025 period to reach 102 895, as well as a rise in the number of agricultural firms which are members of the network ‘rete del lavoro agricolo di qualità certifying respect of labour conditions. It will be followed by M5C1-11 including further actions to address undeclared work such as the development of indicators of likelihood of evading social contributions, compliance letters sent to at-risk employers identified through such indicators, and the publication of a study on employment vouchers.

2. Evidence provided:

1. Summary document duly justifying how the target, including all the constitutive elements, was satisfactorily fulfilled.
2. The Excel spreadsheets with all inspections carried out by the National Labour Inspectorate from 2023 to 2025, directly extracted from the National Labour Inspectorate’s registry.
3. The Excel spreadsheet with inspections carried out by the National Labour Inspectorate in 2023, removing 129 duplicates linked to migration from SGIL to ASIL databases.
4. Note explaining how these 129 duplicates were identified and removed.
5. The Excel spreadsheets with all inspections carried out by the ‘Carabinieri del Lavoro’ from 2023 to 2025, directly extracted from the ‘Carabinieri del Lavoro’ registry.
6. An explanatory note by the National Labour Inspectorate on the methodology for the extraction of data from the National Labour Inspectorate’s registry.
7. An explanatory note by the ‘Carabinieri del Lavoro’ on the methodology for the extraction of data from the registry of the ‘Carabinieri del Lavoro’.
8. Link to the publication of the list of firms members of the ‘reti agricole di qualità’ by the 25th of February 2026 on the website of the welfare entity INPS. Downloadable here: https://www.inps.it/content/dam/inps-site/pdf/allegati/2026/RLAQ_IMPRESA_AMMESSE_AL_25_02_2026.pdf

9. Link to the publication of the list of firms members of the 'reti agricole di qualita' by the 19th of June 2024. Downloadable here: https://www.inps.it/content/dam/inps-site/pdf/allegati/aziende_ammesse_al_19_06_2024.pdf

3. Analysis:

The average number of annual inspections between 1 January 2023 and 31 December 2025 shall reach at least 102 895.

The Italian authorities provided evidence that, in total 339.996 inspections were carried out between 2023 and 2025 for both civil inspectors from the National Labour Inspectorate as well as the military police from the 'Carabinieri del lavoro'. This is composed of:

- 78.747 inspections in 2023 (64,165 by civil inspectors and 14.582 by military inspectors),
- 130.670 inspections in 2024 (108.248 by civil inspectors and 22.422 by military inspectors),
- 130.579 inspections in 2025 (107.555 by civil inspectors and 23.024 by military inspectors).

Note that for both civil and military inspections, the total refers to the sum of different inspection types: labour inspections ('ispezioni ordinarie'), health and safety inspections ('ispezioni tecniche'), and in the case of civil inspections only, road transport inspections ('autotrasporto'). Note that, an inspection in the same firm on the same day is counted twice as both a labour and a health and safety inspections if it is carried out by two different inspectors (respectively labour and health and safety inspectors), checking the respect of different norms.

This corresponds to an average of 113.332 inspections across the period from 2023 to 2025, achieving the target (2023-35 average of 102.895).

For National Labour Inspectorate inspections, the evidence consists of four Excel spreadsheets (evidence 2) listing all inspections carried out between 2023 and 2025 (280.097 civil inspections). There are four spreadsheets in the case of civil inspections because two different sheets should be considered for 2023 due to an IT system migration (from the 'SGIL' to the 'ASIL' databases), as well as one for each year 2024 and 2025. Note that due to system errors, a small number of inspections carried out in 2023 were included both in the previous 'SGIL' database as well as in the 'ASIL' database: to avoid any double counting, these 129 inspections are not being counted towards the target (see evidence 3 and 4 for the Excel spreadsheet removing duplicates as well as a note explaining how the identification of such duplicates and their removal was carried out). The evidence also includes three Excel spreadsheets (evidence 5) listing inspections carried out within the same period by the 'Carabinieri del Lavoro' (60.028 military inspections).

The Italian authorities explained in two methodological notes (evidence 6 and 7) that, for the purpose of reporting under this target, they extracted these spreadsheets from the central digital registries of the National Labour Inspectorate and of the 'Carabinieri del Lavoro', by selecting all inspections registered in the years 2023, 2024 and 2025. These central digital registries contain aggregate data which is automatically uploaded from provincial registries, where inspectors input information concerning their inspections and which contain primary evidence (inspection reports). The Commission services conducted an on-the-spot check of both the civil and military IT systems on the 5 February 2026 to verify the extraction of the datasets used for reporting. This check was completed successfully, confirming that the 2023 to 2025 datasets used to report civil and military inspections were extracted automatically from digital registries. The status of each case in all datasets is identified by unique protocol references. The Commission services also verified the

presence of primary evidence (inspection reports) within each database for two random provinces. An additional virtual on-the-spot check was carried out on the 9 March 2026 to verify again the extraction of the 2023 data from the 'SGIL' database, and correctly attest the removal of 129 inspections already included in the 'ASIL' database hence ensuring no double counting.

Moreover, 2 000 additional firms compared to June 2024 shall be included in the membership list of the network 'rete del lavoro agricolo di qualità' published on the INPS website.

A list of firms members of the network '*Rete Agricola Del lavoro di Qualità*' published on the INPS website (evidence 8) shows that on the 25th of February 2026, 10 689 firms were members. A second list of firms published by INPS and dated 19th of June 2024 indicates that 6 521 firms were members of the network '*Rete Agricola Del lavoro di Qualità*' (evidence 9). This certifies that 4 168 additional firms were included in the membership list between the 19th of June 2024 and the 16th of January 2026, overachieving the target of 2 000 firms added to the list.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M5C1-19bis]: Implementing Agreement

Related Measure: IT-C[M5C1]-I[I5]: Creation of women's enterprises

Qualitative Indicator: Entry into force of the Implementing Agreement

Time: Q4 2025

1. Context:

The objective of this investment is to incentivise private investment and improve access to finance in Italy for the creation and growth of women's enterprises in Italy through project funding, mentoring, communication activities and entrepreneurial education services.

Milestone M5C1-19bis concerns the entry into force of the Implementing Agreement between the Ministry of Enterprises and Made in Italy (henceforth "MIMIT") and Invitalia S.p.A as the implementing partner.

Milestone M5C1-19bis is the third step of the implementation of the investment. It follows milestone M5C1-17 which envisaged the adoption of the Ministerial Decree establishing a new fund for women's enterprises and target M5C1-18 concerning the commitment of financial support to at least 700 additional companies. It will be followed by target M5C1-20 on the transfer of financial resources to Invitalia and the conclusion of legal agreements between Invitalia and the final beneficiaries.

2. Evidence provided:

1. Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled;
2. Implementing Agreement MIMIT-Invitalia signed on 22 December 2025;
3. Invitalia's Statute defining the powers and responsibilities of the Board and the role of the government authorities;
4. Ministry of Economy and Finance ("MEF") Circulars No 27 of 21 June 2022
5. MEF Circulars No 20 of 9 May 2023
6. MEF Circulars No 2 of 18 January 2024
7. Invitalia's Organisation, Management and Control Model
8. Ethics Code of Invitalia

3. Analysis:

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

Entry into force of the Implementing Agreement.

MIMIT and Invitalia signed an implementing agreement on 22 December 2025 (evidence no. 2). The implementing agreement states that the agreement entered into force on the same day. Such requirement is in line with the requirements included in the description of the measure.

Furthermore, in line with the description of the measure,

This measure shall consist of a public investment in a Facility, in order to incentivise private investment and improve access to finance in Italy for the creation and growth of women's enterprises in Italy through project funding, mentoring, communication activities and

entrepreneurial education services. The Facility shall operate by providing subsidies and loans directly to the private sector.

As indicated in the Section titled “Introduction” of the implementing agreement (evidence no.2), the investment shall incentivise private investment and improve access to finance in Italy for the creation and growth of women’s enterprises in Italy through project funding, mentoring, communication activities and entrepreneurial education services. In particular, the Facility shall operate by providing subsidies and loans directly to the private sector through three different product lines Fondo impresa femminile, NITO-ON e Smart & Start Italia.

The Facility shall be managed by Invitalia as the implementing partner.

Section 1, Chapter 1 on the implementing agreement (evidence no. 2), Invitalia S.p.A is the implementing partner who manages the measure.

The Facility shall include the following product lines:

- **Fondo a sostegno dell’impresa femminile, which supports female-led business initiatives through grants and interest-free loans; it also finances communication and training initiatives targeted to female students and young women, as well as educational services aimed at disseminating women’s entrepreneurial culture;**
- **Nuove imprese a tasso zero (NITO-ON), which is dedicated to the creation and growth of micro and small businesses led mainly or entirely by young people or women financed through grants and interest-free loans;**
- **Smart & Start Italia, which aims to foster innovative, technology-driven start-ups, particularly those with strong digital or research-based elements, financed through loans; for start-ups located in central and southern Italy a percentage of the loan can be converted into a non-repayable grant.**

The Section titled “Introduction” of the implementing agreement (evidence no. 2) specifies that the investment includes the following product lines: product lines Fondo impresa femminile, NITO-ON e Smart & Start Italia. Fondo Impresa Femminile supports female-led businesses with grants and zero-interest loans, and funds communication, training, and educational initiatives to promote female entrepreneurship among students and young women. NITO-ON supports the creation and growth of micro and small enterprises mainly or entirely led by women or young people, through grants and zero-interest loans. Smart & Start Italia promotes innovative, high-tech start-ups, especially with a strong digital or research component, via loans. For start-ups in Central and Southern Italy, part of the loan can be converted into a non-repayable grant.

In order to implement the investment into the Facility, Italy and Invitalia shall sign an Implementing Agreement that shall include the following content:

1.Description of the decision-making process of the Facility: The final investment and award decisions 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.

Section 1, Chapter 1 of the implementing agreement (evidence no. 2) describes the decision-making process of the scheme. Invitalia S.p.A carries out independently (i.e. in an autonomous manner) all the tasks relating to the management of the operations. Invitalia S.p.A, through its internal offices

and organisation, first verifies the availability of the financial resources allocated to the implementation of the measure, the access requirements and the completeness of the documentation provided, and then selects project applications based on the criteria included in the relevant ministerial decrees.

Section 1.1.1 of the implementing agreement (evidence no.2) specifies the rules for the decision-making process related to the Fondo a sostegno dell'impresa femminile. Applications submitted under the Female Enterprise Fund are assessed in order of submission. The process includes an eligibility check and a merit assessment based on skills, organizational capacity, market potential, financial sustainability, and social, environmental and employment impact. The evaluation is carried out by Invitalia using the application documents and an interview. Successful applicants are notified by certified email, followed by a formal grant decision detailing the approved project, funding amount, implementation rules and obligations.

Section 1.1.2 of the implementing agreement (evidence no. 2) specifies the rules for the decision-making process related to the NITO-ON. Applications under the NITO-ON scheme are evaluated in chronological order of submission. The process includes an eligibility check and a merit assessment of the business initiative. The merit assessment, based on application documents and interviews, evaluates technical, organizational and managerial skills, coherence of the project with production and organizational needs and consistency with market potential. Scores and minimum thresholds are defined by the relevant implementing guidelines. For projects that pass this phase, Invitalia conducts further checks on financial and economic sustainability, eligible costs, investment coherence, liquidity needs, and technical aspects (including premises and construction works, where applicable). If the outcome is positive, Invitalia issues the admission decision and grants the incentives through a financing contract that defines the approved project, eligible expenses, funding amount, implementation rules, beneficiary obligations, and grounds for revocation.

Section 1.1.3 of the implementing agreement (evidence no. 2) specifies the rules for the decision-making process related to the Smart & Start Italia. Applications under Smart&Start Italia are assessed in chronological order of submission. The evaluation process includes an eligibility check and a merit assessment. Eligibility verification concerns compliance with the requirements set out in the relevant implementing guidelines for applicants and business plans. The merit assessment, which includes an interview with the applicants, evaluates skills and managerial capacity, the innovative nature of the business idea, economic and financial sustainability, market prospects and technological and operational feasibility. Scores and minimum thresholds are defined in the applicable guidelines. If the outcome is positive, Invitalia adopts the admission decision. For projects in digital, AI, blockchain, IoT or research valorisation, the decision also involves a dedicated Technical Committee. Incentives are granted through a financing contract specifying eligible costs, funding amount and disbursement terms.

Section 1 of the implementing agreement (evidence no. 2) also specifies that Invitalia carries out independently all the tasks and operations related to the management of the scheme at stake, including those related to receiving and assessing the applications for support, drawing the rank of final beneficiaries, the disbursement of the grants and their monitoring and control.

Invitalia S.p.A approves the investment programmes and grants the relevant facilities by decision of the person responsible for the measure; in the case of programmes involving financing of more than EUR 1.5 million, they are approved by the Chief Executive Officer by virtue of the delegation granted to him/her. Invitalia's board of directors ("Consiglio di Amministrazione") must have the capacity to take strategic decisions without external interference, in particular from the Government.

This is ensured by rules that clearly delimit the roles and responsibilities of the Board and government authorities, including: Invitalia has adopted an Organisation, Management and Control Model in accordance with legislative Decree No 231 of 8 June 2001 (evidence no. 7), which defines the responsibilities of directors and employees to prevent criminal offences and unlawful interference; Ethics Code of Invitalia (evidence no.8); The Statute of Invitalia (evidence no.3), defining the responsibilities of the board of directors and role of government authorities.

2. Key requirements of the associated investment policy, which shall include:

a.The description of the financial products and eligible final beneficiaries.

Section 1, Chapter 2 of the implementing agreement (evidence no. 2) describes the financial products and eligible final beneficiaries for each product line:

Section 2.1.1. on Fondo a sostegno dell'impresa femminile indicates that financial products includes both grants and interest-free subsidised loans. Eligible beneficiaries are cooperatives and partnerships with at least 60% female members; companies with at least two-thirds female ownership and two-thirds female management; female sole proprietors; self-employed women; individuals intending to set up a female-led business (under specific conditions). The Fund finances investments in tangible and intangible assets, cloud services, personnel costs, and limited working capital, and also provides technical and managerial support services. Beneficiaries must be legally established, financially sound, and compliant with national and EU regulations.

Section 2.1.2. on NITO-ON indicates that financial support is reserved for female-led enterprises, defined as companies in which women hold more than 50% of both ownership and shares. Applications may also be submitted by individuals intending to set up a company, subject to subsequent incorporation. Support is provided in the form of interest-free subsidised loans and non-repayable grants, covering up to 90% of eligible investment costs, with grant percentages varying according to the age of the enterprise (under or over 36 months). Eligible costs include construction works, machinery and equipment, digital and ICT solutions (including AI, blockchain and IoT), intellectual property rights, and working capital and consultancy services (under specific conditions). Beneficiary companies must be duly established, financially sound, and compliant with national and EU regulations.

Section 1.1.3. on Smart & Start Italia indicates that support is reserved for female-led enterprises, defined as companies in which women hold more than 50% of ownership and shares. Individuals (including foreign nationals with a start-up visa) intending to establish an innovative start-up are also eligible, subject to incorporation within the required timeframe. The measure supports innovative start-ups through interest-free subsidized loans covering up to 80% of eligible costs, increased to 90% for start-ups fully owned by women and/or young people under 35, or involving qualified researchers. In Southern Italy and specific eligible areas, only partial repayment of the loan is required. A portion of the loan may be converted into a non-repayable grant in the case of equity investments by third-party investors or individual shareholders. Eligible costs include tangible and intangible assets, business services (including incubation and marketing), personnel, and limited working capital. Newly established start-ups may also benefit from technical and managerial tutoring services.

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

Section 2.2 of the implementing agreement (evidence no. 2) provides that all investment programmes supported under the scheme must be economically viable. Invitalia S.p.A verifies the economic sustainability of each investment including the capability of the beneficiary to complete the investment.

c. The requirement to comply with the ‘Do no significant harm’ (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01). In particular, the investment policy shall exclude the following list of activities and assets from eligibility: activities and assets related to fossil fuels, including downstream use, activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks, activities and assets related to waste landfills, incinerators and mechanical biological treatment plants.

Section 2.3. of the implementing agreement (evidence no. 2) refers to the compliance with the DNSH principle. In particular, the implementing agreement clearly excludes from eligibility the list of activities and assets as referred in the description of the investment from the Council Implementing Decision and in line with the DNSH Technical Guidance (2021/C58/01) being activities and assets related to fossil fuels, including downstream use², activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks³, activities and assets related to waste landfills, incinerators⁴ and mechanical biological treatment plants⁵.

d. The requirement that final beneficiaries of the Facility shall not receive support from other Union instruments to cover the same cost.

Section 1.1.4 of the implementing agreement (evidence no. 2) indicates that all projects shall respect the principle set out in Article 9 of Regulation 2021/2024 with the prohibition of double funding. Section 2.4 of the implementing agreement (evidence no. 2) provides that compliance with the prohibition of double funding is verified by Invitalia S.p.A at project level. Invitalia S.p.A acquires a declaration of formal notice, produced by the applicants at the time of submission of the application for assistance, and verifies its veracity by using dedicated databases and other control tools (such as the national State aid platform). For example, beneficiaries are obliged to use electronic billing, dedicated current accounts, as well as keeping proper financial recordings.

3. The amount covered by the Implementing Agreement, the fee structure for the Implementing Partner and the requirement to reinvest any reflows according to the investment policy of the Facility.

Section 3 of the implementing agreement (evidence no. 2) specifies the dedicated resources covered by the agreement. It also specifies that Invitalia S.p.A shall receive EUR 25 million for communication and education activities. Furthermore, it specifies that Invitalia shall receive reimbursement of the recorded costs for the management of the implementing agreement up to a maximum of 2.8%, and that any unused resources, as well as resources resulting from withdrawals, including partial

² Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the ‘Do no significant harm’ Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

³ Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

⁴ This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants’ waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

⁵ This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants’ waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

withdrawals, of facilities granted or waived, reflows of preferential financing and interest generated by resources transferred to Invitalia S.p.A shall be used, even after 31 December 2026, for the same policy purposes as those set out in the implementing agreement.

4. Monitoring, audit, and control requirements, including:

a. The description of the implementing partner's monitoring system to report on the investment mobilized.

Section 4.1 of the implementing agreement (evidence no. 2, p.17) describes the monitoring process carried out through the local information system SIMOCO – Monitoring and Control system in use at MIMIT. The IT system is in line with the Ministry of Economy and Finance (“MEF”) Circulars No 27 of 21 June 2022 (evidence no.4), No 20 of 9 May 2023 (evidence no.5) and No 2 of 18 January 2024 (evidence no.6), allowing to monitor the physical, procedural and financial progress of projects relating to investments falling within the scope of Italy's Recovery and Resilience Plan, as well as allowing the transmission of data to the ReGiS information system. To ensure that monitoring data are of high quality, correctness and consistency, the SIMOCO Local Information System provides for specific functionalities to enable prior checks to be carried out on the data to be validated (so-called pre-validation checks).

b. The description of the implementing partner's procedures that shall ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.

Section 4.2 of the implementing agreement (evidence no. 2) shows that Invitalia S.p.A has multiple controls in place to mitigate the risk of actual or potential conflict of interest, namely: (i) An ethics code (evidence no.8); (ii) Rules governing conflict of interest; (iii) a Model Organisation, Management and Control system to prevent the risk of committing offences (including offences against public authorities, corporate crimes, offences relating to market abuse) covered by Legislative Decree No 231 of 8 June 2001 (evidence no.10) relating to administrative liability of companies for certain offences perpetrated, in their own interest or for their own benefit, by their directors, employees and/or representatives in general, together with the related monetary and prohibitive sanctions to be imposed; (iv) Invitalia's internal personnel management includes the issuing of self-declarations (DSAN) regarding the disclosure of conflicts of interest, including potential ones, and compliance with behavioural obligations, as well as checks regarding the effective application of the principle of separation of duties, authorization and signature powers, traceability and transparency of processes Invitalia verifies on a sample basis the veracity of the DSAN acquired using dedicated databases and other control tools. Moreover, for the supported programmes, at any stage, Invitalia is empowered to conduct controls and inspections.

Section 4.2 further specifies that Invitalia is active in the prevention, verification of fraud and corruption through their administrative process. In particular, Invitalia requires project proponents to submit self-declarations (DSAN) against double fundings and it performs specific checks (i.e., anti-mafia, pending judicial proceedings, criminal records, fiscal and financial regular contribution).

Finally, during all the phase of the assessment of the potential beneficiary or the implementation of the project, Invitalia can carry inspections or performs other checks to assure the correct implementation of the project in line with the financing decision.

c. 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.

Section 4.3 of the implementing agreement (evidence no. 2) expressly provides that, in the context of the process of assessing investment programmes with a view to committing to finance an operation, Invitalia has the obligation to verify the eligibility of each operation against the requirements laid down in the implementing agreement.

d. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of the Invitalia S.p.A. These audits shall verify:

i. that the control systems are effective, including the detection of fraud, corruption, and conflict of interests;

ii. compliance with the DNSH principle and the State Aid rules; 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 Implementing Agreement are being respected.

The Council Implementing Decision required the obligation of carrying out risk-based ex-post audits in accordance with an audit plan of Invitalia S.p.A. Section 4.4 of the implementing agreement (evidence no.2, p.19) foresees that audits activities are carried out by the MIMIT instead of Invitalia. In particular MIMIT's Directorate General for Business Incentives performs an audit of Invitalia's work, based on a risk analysis. These audits shall verify: i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, State aid rules, 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. These audits shall also verify the legality of the transactions and that the conditions of the applicable Implementing Agreement are being respected. The audit plan also foresees controls on final beneficiaries.

Whilst this constitutes a minimal formal deviation from the requirement of the Council Implementing Decision, the objective of the measure is still met since MIMIT, the Ministry in charge of the investment, will have the required powers and instruments in place to carry-out risk-based ex post audits. Section 5.D of the implementing agreement describes the checks to verify and monitor the correct implementation of the management and control system, the adequacy of the organisational structure, the compliance of the procedures implemented in accordance with the relevant legislation and, in particular, with the specific requirements of the Council Implementing Decision. MIMIT would also verify and monitor the effectiveness of Invitalia's procedures and compliance with the provisions of the implementing agreements. As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the investment that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M5C2-18]: Legal agreements signed with final beneficiaries for an investment value of underlying projects of at least EUR 545 000 000

Related Measure: IT-C[M5C2]-I[I5]: Urban Integrated Plans

Quantitative Indicator: Legal agreements signed with final beneficiaries for an investment value of underlying projects of at least EUR 545 000 000

Time: Q4 2025

1. Context:

The objective of this investment is to regenerate large degraded urban areas and it entails three types of interventions: (I) general projects in the urban integrated plans; (II) housing solutions for agricultural workers to overcome illegal settlements; (III) the creation of a thematic fund (Fund of Funds), in collaboration with the European Investment Bank (hereafter “EIB”).

Target M5C2-18 refers to intervention (III) and concerns the signature of the Legal Agreements between the financial intermediaries and the final beneficiaries and the transfer of financial resources from the Ministry of Economy and Finance (hereafter “MEF”) to the EIB.

Target M5C2-18 is the second and last step of the implementation of the sub-investment. It follows Milestone M5C2-17 which envisaged the approval of the Fund’s investment strategy.

2. Evidence provided:

1. Summary document duly justifying how the milestone, including all the constitutive elements, was satisfactorily fulfilled;
2. Operational agreements between the EIB and the financial intermediary Banca Finint S.p.A. dated 29 December 2022
3. Operational agreements between the EIB and the financial intermediary Newco – Thematic Fund for Urban Integrated Plans “*Fondo Tematico Piani Urbani Integrati S.r.l.*” owned by Intesa Sanpaolo Spa as well as the advisor Equiter S.p.A. dated 29 December 2022
4. Financial contract between Banca Finanziaria Internazionale S.p.A. and RealStep SICAF S.p.A.
5. Certificate of the total investment value provided by the financial intermediary for RealStep SICAF S.p.A.
6. Financial contract between Banca Finanziaria Internazionale S.p.A. and Investire SGR S.p.A.
7. Certificate of the total investment value provided by the financial intermediary for Investire SGR S.p.A.
8. The financial contract between Banca Finanziaria Internazionale S.p.A. and Prelios for the subscription of equity quotas of the fund AshITA
9. A note and a certificate of the total investment value provided by the financial intermediary for AshITA.
10. The financial agreement between the NEWCO – Thematic Fund for Urban Integrated Plans S.R.L “*Fondo Tematico Piani Urbani Integrati S.r.l.*” (Gruppo Intesa Sanpaolo with Equiter S.p.A as advisor) and EUROMILANO S.P.A;
11. A note and a certificate from the advisory partner Equiter on the mobilization of funds for the project Euromilano S.P.A

12. The financial agreement between the NEWCO – Thematic Fund for Urban Integrated Plans S.R.L. “*Fondo Tematico Piani Urbani Integrati S.r.l.*”, Founder Velo’ S.R.L and Sport 4 Good S.R.L including its business plan (ANNEX E).
13. A note and a certificate from the advisory partner Equiter on the mobilization of funds for the project Sport4Good.
14. Payment order instalment no. 1 from the MEF to EIB dated 27.10.2022
15. Payment order instalment no. 2 from the MEF to EIB dated 15.03.2024
16. Payment order instalment no. 3 from the MEF to EIB dated 13.12.2024
17. Payment order instalment no. 4 from the MEF to EIB dated 26.06.2025
18. Payment order instalment no. 5 from the MEF to EIB dated 15.12.2025
19. Bank statement of the beneficiary account relative to payment order instalment no. 1
20. Bank statement of the beneficiary account relative to payment order instalment no. 2
21. Bank statement of the beneficiary account relative to payment order instalment no. 3
22. Bank statement of the beneficiary account relative to payment order instalment no. 4
23. Bank statement of the beneficiary account relative to payment order instalment no. 5
24. Bank of Italy statement explaining the functioning of the beneficiary account directly managed by the European Investment Bank
25. Note by the State General Accounting Department “*Ragioneria Generale dello Stato*” providing details on the functioning of the beneficiary account
26. Details (Anagrafica conto) of the beneficiary account issued by the RGS system
27. A copy of Decree-Law n. 152 “Disposizioni urgenti per l’attuazione del Piano nazionale di ripresa e resilienza (PNRR) e per la prevenzione delle infiltrazioni mafiose” of 6 November 2021 . The Decree-Law was subsequently converted into law by Conversion Law n. 233/2021 on 29 December 2021.

3. Analysis:

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

The selected financial intermediaries shall have entered into legal financing agreements with final beneficiaries for an investment value of underlying projects of at least EUR 545 000 000 (including RRF and private funding).

- Selected intermediaries

“Banca Finanziaria Internazionale S.p.A.” and “Newco - Fondo Tematico Piani Urbani Integrati S.r.l.” have been selected as financial intermediaries, as demonstrated by the operational agreements between them and the EIB dated 29 December 2022 (evidence no. 2 and 3).

- Agreements with beneficiaries

These financial intermediaries have entered into legal financing agreements with five final beneficiaries: (1) RealStep SICAF S.p.A.; (2) Investire SGR S.p.A.; (3) Prelios società di gestione del risparmio S.p.A.; (4) Euromilano S.p.A. and (5) Sport 4 good S.r.l., for an investment value of underlying projects of EUR 731 847 292, overachieving the estimated target of EUR 545 000 000.

In particular, for each beneficiary Italy has provided the following evidence:

- (1) for RealStep SICAF S.p.A., the financial contract between Banca Finanziaria Internazionale S.p.A. and RealStep SICAF S.p.A. (evidence no. 4) demonstrates that the total value of

mobilised investment is EUR 122 511 626 (paragraph 1, point “costs of project”). In addition, the financial intermediary also provided a certificate stating the total value of the private investment, the EIB contribution and the total amount of the project (evidence no. 5).

- (2) for Investire SGR S.p.A, the financial contract between Banca Finanziaria Internazionale S.p.A. and Investire SGR S.p.A. (evidence no. 6) demonstrates that the total value of mobilised investment is EUR 30 461 030 (paragraph 1, point “costs of project”). In addition, the financial intermediary also provided a certificate stating the total value of the private investment, the EIB contribution and the total amount of the project (evidence no. 7).
- (3) for Prelios Società di Gestione del Risparmio S.p.A, the equity subscription between Banca Finanziaria Internazionale S.p.A. and Prelios Società di Gestione del Risparmio S.p.A (evidence no. 8) for the quotas of the Ashita fund, indicates that the total cost of the project is estimated at EUR 206 000 000 (Annex A Business Plan). In addition, the financial intermediary also provided a certificate stating the total value of the private investment, the EIB contribution and the total amount of the project (evidence no. 9).
- (4) For Euromilano SPA, the financial agreement between the NEWCO Thematic Fund Urban Integrated Plan S.r.l and Euromilano SPA (evidence no. 10) demonstrates that the total value of mobilised investment, which corresponds to the project’s cost, is EUR 381 526 000 (Annex 1.2.15 “Project”, Ambito intervento fondo PUI). Additionally, according to the note (evidence no. 11) provided by the financial intermediary, the overall cost of the project was subsequently amended and reduced at EUR 366 060 000. Finally, the financial intermediary also provided a certificate stating the total value of the private investment, the EIB contribution and the total amount of the project (evidence no. 11).
- (5) For Sport4Goodsrl, the financial agreement between the NEWCO Thematic Fund Urban Integrated Plan S.r.l, *Founder Velo’ S.R.L and Sport 4 Good S.R.L.* (evidence no. 12) demonstrates that the total value of mobilised investment, which corresponds to the project’s cost, is EUR 6.809.636 (Annex E “Business Plan”). (evidence no. 12 and 13)

The Ministry of Economy and Finance shall have completed the transfer of EUR 272 000 000 to the European Investment Bank. The Italian authorities provided evidence of the execution of transfers amounting to a total of EUR 272 000 000.00 from the Ministry of Economy and Finance (hereafter, “MEF”) to the European Investment Bank (hereafter, “EIB”).

Specifically, the Italian authorities provided the payment orders of five transfers made from an account of the MEF to the account of the European Investment Bank (account No. 25093; hereafter, “the beneficiary account”; evidence no. 14 to 18). The total amount of such transfers sums up to EUR 272 000 000. The Italian authorities also provided the bank statements of the beneficiary account – showing that the full amount required by the target, i.e. EUR 272 000 000.00, was accredited to that account (evidence no. 19 to 23).

The beneficiary account was opened at the State Treasury on 9 February 2022 (evidence no. 24), on the basis of the provisions of Decree Law 152 of 6 November 2021 (evidence no. 27). Based on the account details (Anagrafica conto, evidence No. 26) and the note provided by the Bank of Italy (evidence No. 24), the European Investment Bank is the account manager (gestore conto) and the account holder (intestatario) of the beneficiary account, which it manages directly (evidence No. 24).

Finally, the note provided by RGS (State General Accounting Department) information system (evidence n.25) and the Decree Law 152 of 6 November 2021 (evidence no. 27) state that the European Investment Bank is the sole account holder and manager and has full and exclusive availability of the resources deposited.

4. Commission Preliminary Assessment: satisfactorily fulfilled.

[M5C3-9]: Educational support to minors (second batch)

Related Measure: IT-C[M5C3]-I[1.3]: Structured socio-educational interventions to combat educational poverty in the South supporting the Third Sector

Quantitative Indicator: Number

Baseline: 20 000

Target: 44 000

Time: Q4 2025

1. Context:

The investment aims to foster the third sector in Southern Regions and the supply of socio-educational services to minors in socio-economic difficulties and combat educational poverty, by preventing school dropout and early school leaving. The investment consists in educational support activities led by third sector organisations.

Target M5C3-9 aims at providing education support to 44 000 minors aged from zero to 17 years old and is the second and last step in the implementation of the investment 1.3. It follows target M5C3-8 which required the provision of educational support to a first batch of 20000 minors aged up to 17 years old.

2. Evidence provided:

1. Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled
2. Public Notices published on 14 December 2022 and 29 November 2023 (hereinafter referred as “Public Notices 2023 and 2024”), addressed to third sector organizations providing educational support to minors and approved respectively by Directorial Decree no. 462 of 13 December 2022 and Directorial Decree no. 615 of 29 November 2023 regulating the amounts allocated for the financing of the projects
3. In the context of the sampling analysis, additional evidence was provided for a sample of 60 units including:
 - a. Enrolment form of the minor to the educational support project (‘modulo di iscrizione’);
 - b. Enrolment confirmation provided by the third sector organization confirming the minor enrolment to the project;
 - c. Project application (‘domanda progettuale’), including the code of the project and its characteristics.

3. Analysis:

Educational support activities led by third sector organisations. Registration forms and enrolment confirmations for at least 44 000 minors aged from zero to 17 years who are provided with educational support.

To confirm that 44 000 minors received educational support, Italian authorities have provided a list with minors' personal data, including their date of birth and the characteristics of the projects to which they were enrolled to. A sample of 60 unit was requested from this list.

Following the selection of a random sample of 60 units, Italy submitted the following documents for each of the sampled unit: i) the enrolment form to educational support projects signed by the parent of the minor; ii) the enrolment confirmation signed by the third sector organization certifying the actual enrolment of the minor to the educational projects; iii) extract of the project proposal of the third sector organization evidencing the educational support characteristics of the project. The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met demonstrating that minors received educational support through activities led by third sector organisations, thus exceeding the goal of target M5C3-9 by 14 493.

2023 and 2024 public notices, addressed to third sector organisations providing educational support to minors, fund projects aimed at strengthening socio-educational services for minors, with specific reference to those aimed at preventing school dropout and early school leaving. Article 5.1 of both notices describes in detail the areas of intervention related to each age group of minors affected by the interventions.

4. Commission Preliminary Assessment: Satisfactory fulfilled

Loan support

[M6C2-8]: Hospitals are digitized (DEA - Emergency and Admission Departments - Level I and Level II)

Related Measure: IT-C[M6C2]-I[1.1]: Digital update of hospitals' technological equipment

Quantitative Indicator: Number

Baseline: 0

Target: 280

Time: Q4 2025

1. Context:

The measure consists in the modernisation of large healthcare equipment , the informatisation of the processes of hospitals with a first and second level Emergency Department ("Dipartimenti Emergenza e Accettazione", DEA), and the increase in the number of beds in intensive and semi-intensive care units in National Health Service hospitals.

Target M6C2-8 concerns the completion of digitization of 280 first and second level Emergency Department ("Dipartimenti Emergenza e Accettazione", DEA).

Target M6C2-8 is the fourth step of the digital update of hospitals' technological equipment. It has been preceded by milestone M6C2-4 (Q4-2021) concerning the approval of the reorganization plan of National Health System (NHS) hospitals meant to increase the number of beds in intensive and sub-intensive care units, by milestone M6C2-5 (Q2-2022) concerning the approval of the Institutional Development Contract for the Digital update of hospitals' technological equipment and by Milestone M6C2-7 (Q4-2022) concerning the award of all public contracts related to informatization of DEAs. The following target (M6C2-6) requires the entry into operation of 3100 units of new large sanitary equipment, indicatively by Q2 2026. The final target for the measure (M6C2-9) requires the installation of 5922 additional beds in ICUs and semi-intensive care, indicatively by Q2 2026.

2. Evidence provided:

1. Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled;
2. Certificate by the Ministry of Interior, as releasing entity of the CIE, on the number of individuals with valid digital identities registered on the national digital identity platform (CIE) as of 31 October 2025;
3. The list of first and second level Emergency Department ("Dipartimenti Emergenza e Accettazione", DEA) which have been digitised and certified by HIMSS (excel file).
4. The public registry of health institutions qualifying as 1st and 2nd level DEA published online by the Ministry of Health ("<https://www.salute.gov.it/new/it/banche-dati/elenco-strutture-della-rete-dellemergenza-ospedaliera/>")
5. A list by Ministry of Health of the framework contracts and other public procurement instruments used for implementing the measure ("elenco iniziative Consip").

In the context of the sampling analysis, additional evidence was provided for a sample of 60 units including:

6. Digital maturity certificate, according to the Electronic Medical Record Adoption Model (EMRAM), issued by the Healthcare Information and Management Systems Society (HIMSS).

3. Analysis:

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

The target shall be achieved when the digitization of the 280 first- and second level Emergency and Acceptance Department (DEA) has been elevated by at least one stage, according to the Electronic Medical Record Adoption Model (EMRAM) as attested by a digital maturity certificate from the Healthcare Information and Management Systems Society (HIMSS), reaching stage two or more of the maturity scale for at least 50 DEAs.

Italian authorities have provided a list (excel file) of 281 DEAs which have undergone digitisation interventions enough to be certified a stage of digitisation above the starting level, according to the Electronic Medical Record Adoption Model (EMRAM), an eight stage standard (0-7) certifying the use of electronic medical records in health infrastructures, managed by the Healthcare Information and Management Systems Society (HIMSS). Of these 281 DEAs, a total of 264 DEAs have reached stage two or above of the EMRAM maturity scale. The public registry of Italian health authorities who qualify as 1st and 2nd level DEAs confirms that the 281 health institutions on the list qualify as such.

Following the selection of a random sample of 60 units, Italy submitted the digital maturity certificate according to the EMRAM eight-stages digitisation scale issued by HIMSS, each one signed by the CEO of HIMSS Italy. Both the DEA identifier, the initial and final stage information (and the corresponding increase) contained in the certificate correspond, for all 60 units, with the info contained in the list.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met – the digitisation of 281 1st and 2nd level DEA has been elevated by at least one stage, with 264 DEAs reaching stage two, thus exceeding the goal of Target M6C2-8 of 280 digitised DEAs by 1 unit.

For the purpose of achieving this target, procurements other than those made under the contracts concluded for achieving M6C2-7 may be taken into account, as well as purchases made on the Electronic Market of Public Administration (Mepa) or Public Administration Dynamic Acquisition System (SDAPA).

Italian authorities provided a list of contracts used for the digitisation of DEAs (“elenco iniziative Consip”, evidence no.5). The first part of the list (heading a) recalls (framework) contracts assessed under milestone M6C2-7, while the second part of the list (heading b) recalls (framework) contracts used for implementing the digitalisation of the DEAs, in addition to the previous ones. Finally, the third part of the list mentions the two additional procurement instruments, namely the Electronic Market of Public Administration (Mepa) or Public Administration Dynamic Acquisition System (SDAPA), used for smaller value purchases of more standard goods and services.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M6C2-11]: General practitioners feeding the Electronic Health Record

Related Measure: IT-C[M6C2]-I[I1.3]: Strengthening of the technological infrastructure and of the tools for data collection, data processing, data analysis and simulation

Quantitative Indicator: Percentage

Baseline: 0

Target: 85

Time: Q4 2025

1. Context:

The objective of this measure is to improve care delivery, healthcare analytics and predictive capacity of the Italian National Healthcare System through an enhancement of: (i) the infrastructure and the technological/analysis instruments of the Ministry of Health; alongside (ii) the usage of the existing Electronic Health Records (EHR).

Target M6C2-11 requires that the share of General Practitioners (MMGs/PLSs), i.e., general practitioners (*Medici di Medicina Generale* henceforth, MMG) and paediatricians (*Pediatratri di Libera Scelta* henceforth, PLS), using the Electronic Health Record (henceforth, EHR) system should reach at least 85%.

Target M6C2-11 is the first step of the implementation of Investment 1.3, and it will be followed by M6C2-12, requiring that the Health Insurance card system and the infrastructure for the interoperability of the Electronic Health Record are operational, and M6C2-13, requiring the production of native EHR documents, both foreseen for the 10th payment request.

2. Evidence provided:

1. Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled;
2. Electronic Health Record (EHR) monitoring dashboard including the monitoring of Indicator 2 “General practitioners feeding the Electronic Health Record” (link <https://monitopen.fse.salute.gov.it/usage>);
3. Interministerial Decree of 18 May 2022, published in the Official Gazette no. 160 of 11 July 2022, concerning the integration of the essential data composing the documents within the EHR;
4. Interministerial decree of 20 May 2022, published in the Official Gazette no. 160 of 11 July 2022, concerning the adoption of the guidelines for the implementation of the EHR, of both its central and regional components;
5. Decree of 8 August 2022, published in the Official Gazette no. 232 of 4 October 2022, concerning the adoption and use of the EHR by Regions;
6. Interministerial Decree of 7 September 2023, published in the Official Gazette no. 249 of 24 October 2023, identifying, among others, the contents of the EHR, the duties of the parties involved in its implementation and the methods and differentiated levels of access to it;
7. Ministerial Decree of 17 October 2024, published in the Official Gazette no. 270 of 18 November 2024, identifying the methods for making available to the EHR, via the National Interoperability Infrastructure (INI), the data coming from the Health Card System (*Tessera Sanitaria*).

3. Analysis:

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

General Practitioners (MMG/PLS) using the Electronic Health Record reaching (EHR) at least 85% of the total. The target is achieved through the verification on the EHR monitoring dashboard of the value at national level of indicator 2 referred to in Annex 2 of the Decree of August 8, 2022, and amendments.

Italian authorities provided evidence (evidence ii) related to the share of general practitioners (MMGs/PLSs) feeding the Electronic Health Record system, reaching a value of 95.2% in December 2025 over the total number of General Practitioners (MMG/PLS), as referred to in Annex 2 and 3 of the Decree of August 8, 2022, and amendments (evidence v).

The EHR system has been expanded through the Interministerial Decree of 18 May 2022 (evidence iii), related to the essential data composing its documents, the Interministerial Decree of 20 May 2022 (evidence iv), related to the guidelines for the implementation of the EHR, the Decree of 8 August 2022 (evidence v), related to the adoption and use of the EHR by Regions, the Interministerial Decree of 7 September 2022 (evidence vi), related to its contents and the duties of the parties involved (general practitioners, included), and finally the Ministerial Decree of 17 October 2024 (evidence vii), making available to the EHR the data coming from the Health Card System (*Tessera Sanitaria*).

The share of general practitioners (MMG/PLS) using the EHR system is measured by Indicator 2 “General practitioners feeding the Electronic Health Record” of the EHR monitoring dashboard as referred to in Annex 2 of the Decree of August 8, 2022, and amendments (evidence v).

Indicator 2, as referred to in Annex 2 of the above-mentioned decree (evidence v), is referred as to Indicator “IU2.2” in Annex 2 and in Annex 3, where it is further developed. In particular, it is computed as the share of the number of general practitioners, at national level, that have feed the EHR system (with at least one operation of sending) over the share of total general practitioners active, again at national level.

The Commission services conducted a virtual-on-the-spot-check on 21 January 2026 to verify the operation and backoffice of EHR’s monitoring dashboard (evidence ii) showing the values of Indicator 2 – “General practitioners feeding the Electronic Health Record” for December 2025 alongside the data from the previous three and six months. The virtual on-the-spot check was completed successfully, confirming the increase in the usage of the existing EHR, reaching a value of 95.2% of total of general practitioners (MMGs/PLSs) feeding the EHR system, thus exceeding the target of 85.0% by 10.2%.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M6C2-17]: Award of medical specialist training contracts

Related Measure: IT-C[M6C2]-I[I2.2]: Development of technical-professional, digital and managerial skills of professionals in the healthcare system

Quantitative Indicator: Number

Baseline: 0

Target: 4 200

Time: Q4 2025

1. Context:

The objective of this measure consists in investing in training and skills related to the healthcare system. In particular, it consists in increasing the scholarships for the specific course in general medicine, increasing the number of medical specialist training contracts as well as in the provision of trainings on managerial and digital skills for healthcare staff, as well as provision of trainings on safety in terms of hospital infections for NHS staff.

Target M6C2-17 requires the award of 4 200 medical specialist training contracts. The other targets related to this measure are: i) M6C2-14 consisting in the award of 1 800 scholarships for the specific training in general medical practice (Q2 2023); ii) M6C2-15 consisting in the award of 900 scholarships for the specific training in general medical practice (Q2 2024); iii) M6C2-16 requiring the certificates of attendance in training courses on managerial or digital skills for 4 500 employees of the National Health Service (Q2 2026). In the context of the assessment of target M6C2-16 it will also be verified the provision of trainings in terms of hospital infections for NHS staff.

Target M6C2-17 is the sole and final target related to the sub-investment on the award of medical specialist training contracts.

2. Evidence provided:

1. Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled;
2. Directorial Decree no. 1 205 of 21 May 2021 of the Ministry of University and Research (MUR) concerning the national competition for the admission to the medical specialist trainings for the academic year 2020-2021;
3. Ministerial Decree no. 998 of 28 July 2021 of the Ministry of University and Research assigning the number of medical specialist training contracts to the universities, per specialist medical training area;
4. Directorial Decree no. 1 969 of 2 August 2021, approving the national ranking of students for the admission to the medical specialist training schools for the academic year 2020-2021;
5. Ministerial Decree (Ministry of Health in concertation with the Ministry of the Economy and Finance) of 19 April 2023, detailing for each university the resources and the number of medical specialist training contracts under RRF financing (4 200);

6. Consolidated Directorial Decree of the Ministry of Health no. 11 of 5 March 2026 listing the students awarded medical specialist contracts for the academic year 2020-2021 under RRF financing as per Ministerial Decree of 19 April 2023, as well as the Annex 2 to the Decree in both pdf and excel

In the context of the sampling analysis, additional evidence was provided for a sample of 60 units including:

7. 60 medical specialist training contracts related to the academic year 2020-2021 (evidence for sampling).

3. Analysis:

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

Award of 4 200 medical specialist training contracts

Italy has awarded 4 200 medical specialist medical training contracts in the academic year 2020-2021 under the RRF.

This is firstly evidenced by Ministerial Decree no. 988 of 28 July 2021 of the University and Research, which assigns (Art. 1) the number of medical specialist training contracts to the universities, per specialist medical training area, as detailed by Annex I to the Decree. It follows the Directorial Decree no. 1 205 of 21 May 2021, concerning the national competition for the admission to the medical specialist trainings for the academic year 2020-2021, which took place on 20 July 2021. Furthermore, Directorial Decree no. 1 969 of 2 August 2021 approves (Art 1) the national ranking of students (annexed to the Decree) as per the national competition related to Directorial Decree no. 1205/2021 for the admission to the medical specialist training schools for the academic year 2020-2021.

Following the start of medical specialist training courses related to the academic year 2020-2021, the Ministerial Decree (Ministry of Health in concertation with the Ministry of the Economy and Finance) of 19 April 2023 determined the total number of medical specialist trainings for the academic year 2020-2021 (grand total of 17 400 trainings), distinguishing as per Table A annexed to the Decree per each university the number of medical specialist contracts to be covered with national funding (totalling 13 200) and those with RRF funding (4 200), as well taking into account the differences in the distribution of the contracts across universities compared to the former and aforementioned decrees related to the academic year 2020-2021. In addition, Table B annexed to the Decree details the amount of RRF resources attributed to each university for the medical specialist training contracts (detailing the number as well of contracts).

Furthermore, the Consolidated Directorial Decree of the Ministry of Health no. 11 of 5 March 2026, provides a consolidated list of 4 200 students (Annex 1 and 2 to the decree) awarded medical specialist contracts for the academic year 2020-2021, detailing the medical training specialization and the university, under RRF financing as per Ministerial Decree of 19 April 2023, which resulted

still ongoing in the medical specialist training in January 2026 (as the Decree references a 5 year duration of the medical specialisation).

Following the selection of a random sample of 60 units from the Annex 2 of the Consolidated Directorial Decree no.11 of 5 March 2026 listing 4 200 students that were awarded medical specialist training contracts (related to the academic year 2020-2021), Italy submitted for each extracted unit the signed medical specialist training contract for the academic year 2020-2021 between the University and the student.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met – the award of 4 200 medical specialist training contracts in the academic year 2020-2021

4. Commission Preliminary Assessment: Satisfactorily fulfilled

[M7-5]: Entry into force of legal act(s)

Related Measure: T-C[M7]-R[R2]: [REPowerEU] Reduction of Environmental Harmful Subsidies

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

Time: Q4 2025

1. Context:

The measure aims to reduce environmentally harmful subsidies. Milestone M7-5 is the second and final step of the implementation of the reform and it requires the entry into force of legal acts providing for the reduction of environmentally harmful subsidies. It was preceded by Milestone M7-4 which required the adoption of a government report presenting the outcome of a government consultation with stakeholders to reduce environmentally harmful subsidies (Q4 2024).

2. Evidence provided:

1. Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled;
2. 2022 Catalogue of Environmentally Harmful Subsidies published by Ministry of Environment and Energy Security (hereafter referred to as "MASE");
3. "Piano Nazionale Integrato per l'Energia e il Clima" (June 2024) adopted by MASE;
4. Government report on the actions taken to consult relevant stakeholders, the list of the stakeholders consulted, and the outcome of the consultation published in December 2024;
5. Decree Law no. 4 of 27 January 2022 on "Urgent provisions to support businesses and economic operators, employment, health, and local services, related to the COVID-19 emergency, as well as to contain the effects of price increases in the electricity sector" as published in the Official Journal no. 21 of 27 January 2022, converted into law by Law no. 25 on 28 March 2022 as published in the Official Journal no. 73 of 28 March 2022;
6. Decree Law no. 69 of 13 June 2023 on "Urgent provisions for the implementation of obligations arising from European Union acts and from infringement and pre-infringement procedures pending against the Italian State" as published in the Official Journal no. 136 of 13 June 2023, converted into law by Law no. 103 on 10 August 2023 as published in the Official Journal no. 186 of 10 August 2023;
7. Law no. 207 of 30 December 2024, as published in the Official Journal no. 305 of 31 December 2024, i.e. the Budget Law for 2025;
8. Legislative Decree no. 43 of 28 March 2025 on the revision of the provisions on excise duties, as published in the Official Journal no. 79 of 4 April 2025;
9. Ministerial Decree of 14 May 2025 by MASE on the revision of the provisions on excise duties, as published in the Official Journal no. 110 of 14 May 2025;
10. Law no. 199 of 30 December 2025, as published in the Official Journal no. 301 of 30 December 2025, i.e. the Budget Law for 2026;
11. Methodological document on the reduction of environmentally harmful subsidies ("All. 10 - Nota metodologica riduzione SAD.pdf").

3. Analysis:

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

Entry into force of legal acts providing for the reduction of environmentally harmful subsidies of at least EUR 4.5 billion in 2026.

Italy adopted several legal acts by 31 December 2025 that reduced environmentally harmful subsidies (EHS) included in the 2022 Catalogue of Environmentally Harmful Subsidies (hereafter referred to as “Catalogue”) published by the Ministry of Environment and Energy Security (MASE). Overall, as indicated in evidence (1), EHS were structurally reduced for an amount of EUR 4567 million per year. More in detail:

- a. Article 21 of Decree Law no. 69 of 13 June 2023 (evidence (6)) (converted into law by Law no. 103 of 10 August 2023) has eliminated the EHS identified in the Catalogue with code “EN.SI.30” (“Exemption on electricity withdrawal for end customers providing instantaneous or emergency interruptibility services”), estimated in the Catalogue in EUR 98 million (evidence (2), p. 152);
- b. Law no. 207 of 30 December 2024, i.e. the Budget Law for 2025 (evidence (7)) included the following provisions:
 - i. in relation to the EHS identified in the Catalogue with code “TR.SI.04” (“Tax relief on fringe benefits for employees who make mixed use of company cars”, evidence (2), p. 206), Article 1, paragraph 48, provides for a reform of taxation of fringe benefits related to company cars. More specifically, starting from 1 January 2025, the tax advantage on fossil fuel vehicles used as company cars has been reduced, while the tax advantage for electric and hybrid plug-in vehicles has been increased. Before the reform, the taxable benefit for the mixed use of company cars reflected the vehicles CO2 emission levels per km, according to the following schedule: 25% below 60 g/km, 30% between 60 and 160 g/km, 50% between 160 and 190 g/km, 60% above 190 g/km. After the reform, the taxable benefit varies depending on the type of vehicles engines, according to the following schedule: 10% for electric vehicles, 20% for plug-in hybrids, 50% for all other vehicles (gasoline, diesel, methane, LPG, hydrogen, "traditional" hybrid vehicles -HEVs). By taking into account the increase in taxation of endothermic vehicles based on the same methodology used in the Catalogue, this provision is estimated to have reduced the above mentioned EHS by EUR 388 million. This estimate is the most conservative as it does not consider the further EHS reduction stemming from behavioural reactions related to the higher benefits for non polluting vehicles.;
 - ii. in relation to the EHS identified in the Catalogue with code “IVA.17” (“Reduced VAT for landfill waste”), Article 1, paragraph 49, provides for the discontinuation of the EHS as of 1 January 2025. More specifically, landfilling and waste incineration, without energy recovery, is no longer be eligible for the reduced 10% VAT rate and has been aligned with the standard 22% VAT rate. The above mentioned EHS is estimated in the Catalogue in EUR 704 million (evidence (2) p. 316);
- c. Legislative Decree no. 43 of 28 March 2025 (evidence (8)), introduced provisions abrogating the EHS identified in the Catalogue with code “EN.SI.24” (“Different tax treatment between diesel and gasoline”), by requiring the progressive alignment, over a five-year period starting in 2025, of the excise duties on gasoline and diesel used as motor fuels. The MASE Ministerial Decree of 14 May 2025 (evidence (9)) implemented a first reduction of the different tax treatment of gasoline and diesel, by increasing excise duties on diesel by 1.5

EUR cents per liter and by reducing those on gasoline by the same amount, starting from 15 May 2025. Finally, Article 1, paragraph 129 of Law no. 199 of 30 December 2025, i.e. the 2026 Budget Law (evidence (10)), by amending legislative decree no. 43 of 28 March 2025 (evidence (8)), anticipated the full alignment of excise duties among diesel and gasoline as of 1 January 2026. In particular, excise duties on diesel have been increased by 4.05 EUR cents per liter and those on gasoline have been reduced by the same amount, bringing excise duties for both diesel and gasoline at EUR 672.9 per 1000 liters. The above mentioned EHS has thus been abrogated. It is estimated in the Catalogue in EUR 3378 million (evidence (2) p. 143).

Overall, the legal acts adopted provide for a reduction of EHS in 2026 which exceeds the amount requested by the CID by EUR 67 million.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M7-6]: Entry into force of legal acts to reduce the costs of connection to the gas network of biomethane production plants

Related Measure: IT-C[M7]-R[R3]: [REPowerEU] Reduction of the costs of connection to the gas network of biomethane

Qualitative Indicator: Provision in the law indicating the entry into force of legal acts

Time: Q3 2025

1. Context:

The objective of this reform is to facilitate the integration of biomethane into the energy system and market and to support the development of new sustainable biomethane production capacity. It seeks to enhance the flexibility and efficiency of the natural gas network by facilitating its conversion to biomethane.

Milestone M7-6 concerns the entry into force of legal acts reducing the connection costs for biomethane production plants. These acts should introduce regulatory incentives to promote investments in gas networks to increase the integration of renewable gases. They also facilitate coordination between transmission and distribution networks, including through cost-sharing mechanisms for investments in grid connection.

Milestone M7-6 is the only milestone of this reform.

2. Evidence provided:

1. Summary document duly justifying how the Milestone (including all the constitutive elements) was satisfactorily fulfilled.
2. Copy of Law No. 199 of 30 December 2025 published in the Italian Official Gazette No. 301 of 30 December 2025, entitled Estimated State budget for the financial year 2026 and multiannual budget for the three-year period 2026-2028 (Bilancio di previsione dello Stato per l'anno finanziario 2026 e bilancio pluriennale per il triennio 2026-2028).
3. Link to the Deliberation n. 67/2026/R/gas of the Italian Regulatory Authority for Energy, Networks and Environment (hereafter referred to as "ARERA"), of 10 March 2026, concerning the initiation of proceedings and initial implementation of the regulatory provisions set out in Article 1, paragraph 933, of Law No. 199/2025, regarding the connection of biomethane production plants to natural gas networks: <https://www.arera.it/fileadmin/allegati/docs/26/67-2026-R-gas.pdf>.
4. Link to the Deliberation n. 131/2024/R/gas of the ARERA, of 9 April 2024, concerning the identification of optimal solution for the connection of biomethane to the national transmission grid: <https://www.arera.it/fileadmin/allegati/docs/24/131-24.pdf>.
5. Link to the clarifications issued by the ARERA on 5 August 2025, concerning the definition of the connection contribution to the gas distribution network for biomethane plants in the case of technical connection solutions involving the construction of a Bi-REMI cabin: <https://www.arera.it/comunicati-operatore/dettaglio/chiarimento-su-corrispettivo-connessione-biometano-in-presenza-bi-remi>.

3. Analysis:

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

The legal acts shall:

- **Reduce the costs of connection to the gas network of biomethane production plants for the producer.**
- **Provide regulatory incentives to invest in the gas network to increase the integration of renewable gases.**
- **Facilitate the integration between transmission and distribution network, also through mechanisms for sharing the costs of investments in grid connection.**

The law n. 199 of 30 December 2025 entitled Estimated State budget for the financial year 2026 and multiannual budget for the three-year period 2026-2028 (Bilancio di previsione dello Stato per l'anno finanziario 2026 e bilancio pluriennale per il triennio 2026-2028 hereinafter referred to as 'law n.199 of 30 December 2025') was published in the Official Gazette of Italy on 30 December 2025. Art. 1, paragraph 933 of that Law (hereinafter: "the Article"), entirely replaces Art. 20 of Legislative Decree 28/2011 regulating the connection of biomethane production plants to the natural gas network.

Paragraph 1 of the Article establishes a general obligation for gas transmission and distribution network operators to connect both newly built biomethane production plants and those resulting from the upgrading of existing biogas plants to their networks. By creating a clear and enforceable right to connection, it contributes to the second requirement of the milestone, by ensuring non-discriminatory access to the gas network and removing structural barriers to the injection of renewable gases.

Paragraph 2 mandates the ARERA to update its regulatory framework regarding the technical and economic conditions for providing connection services for biomethane production plants, implementing the provisions laid out under Paragraph 3 of the same Article.

Paragraph 3(b) of the Article provides for the implementation of the necessary upgrades to the existing gas network to enhance integration between transmission and distribution networks, including through the use of technologies to overcome current infrastructure limits to biomethane injection and support its wider uptake, and envisages joint implementation between different operators where technically and/or economically efficient.

Paragraph 3(c) of the Article requires that costs incurred for the connection of biomethane production plants to the gas network shall be allocated among all benefiting producers, according to objective, transparent and non-discriminatory criteria taking into account the benefits derived by both existing and subsequently connected producers.

Paragraph 3(d) of the Article provides that 70% of the investment costs for connection works shall be allocated to network operators and 30% to biomethane producers, significantly reducing the share of connection costs to be borne by biomethane producers, which was previously 80% of the overall costs as defined below. Furthermore, it requires network operators to bear 100% of the costs related to metering systems and compression, while previously the costs were entirely borne by the producers. In this regard, Paragraph 3(m) provides for the definition of the necessary measures to

ensure that tariffs stemming from biomethane injection costs are based on a national cost allocation principle.

On 10 March 2026, the ARERA published Deliberation n. 67/2026/R/gas (evidence 3, hereinafter: “the new deliberation”) to launch the proceedings and the implementation of the Decree’s provisions regarding the connection of biomethane production plants to natural gas networks. The new deliberation entered into force on the date of its publication, based on Article 32 (1) of Law n. 69 of 18/06/2009 on the legal publicity of regulatory acts.

Point 1 of the new deliberation modifies art. 17 of annex A to deliberation 27/2019/R/gas by lowering the share of total connection costs to be incurred by the producer from 80% to 30%, substantially reversing the cost-sharing structure previously in force, defined by the pre-existing technical regulations (Annex A to deliberation 27/2019/R/gas), which foresaw 80% of the connection costs to be borne by the producer. This regulatory amendment concerns all requirements of the milestone, as: i. it significantly reduces the costs of connection to the gas network for biomethane producers, thus addressing the first requirement; ii. it provides strong regulatory incentives for investments to increase the integration of renewable gases in the network as provided under the second requirement, by shifting the costs of the investments in connection to the network operators. iii. as mandated by the third requirement, it reinforces a mechanism for sharing the costs of the investments in grid connection, by allocating a largest share of these costs to the system operators and hence to the public through tariffs.

Point 1 also modifies art. 17 of annex A to deliberation 27/2019/R/gas by mandating the network operator to identify and publish the technical and economic conditions required for any necessary upgrades to network infrastructure to connect new biomethane production plants. This contributes primarily to the second requirement, as it strengthens the regulatory framework underpinning investment decisions, reduces uncertainty for project developers, and facilitates investments for the integration of renewable gases in the network.

Point 2 of the new deliberation mandates SNAM (the Italian gas Transmission System Operator, hereinafter “the TSO”) to update the procedure for identifying the optimal connection solution, to clarify that, in assessing the most efficient solution, the procedure shall also consider alternatives involving interconnection pipelines between neighbouring distribution operators located near the biomethane production plant requesting connection; and to require the TSO to inform the relevant distribution operator of the existence of other networks with potential injection capacity. In this context, with point 2 of deliberation n. 131/2024/R/gas (evidence 4), which entered into force on the date of its publication based on Article 32 (1) of Law n. 69 of 18/06/2009 on the legal publicity of regulatory acts, and as further specified by the clarifications of 5 August 2025 (evidence 5), ARERA established that the costs of bidirectional REMI stations are borne by distribution operators. These stations are aimed at enhancing integration between transmission and distribution and overcoming current infrastructure limits to biomethane injection, by allowing biomethane to flow in both directions between the transmission and the distribution network. These measures contribute to the fulfilment of the third requirement, as they promote the physical and operational integration between transmission and distribution networks and facilitate shared and more efficient connection solutions across multiple distribution operators, and to the second requirement, as it improves the regulatory framework governing connection procedures, reduces information asymmetries between operators, and encourages more efficient and coordinated network investments.

Finally, Point 3 of the new deliberation launches a regulatory procedure, to be completed by 31 December 2026, to: define the modalities for the full recognition of costs related to biomethane

compression and metering systems; assess whether the current metering and quality control framework minimise overall costs; and define the measures necessary to ensure that connection costs allocated to the system under the new provisions are covered at national level. While the technical details will be defined once the process is formally concluded, the initiation of a legally binding regulatory procedure with a predefined deadline already defines the scope and sets the regulatory objectives of the upcoming regulatory changes. These provisions further contribute to the fulfilment of the milestone’s requirements, by further reducing costs related to the connection to the gas network for the producers beyond the physical infrastructure and determining the allocation of connection costs across the system.

The table below summarises the legal framework enforced by this reform and the contribution to the fulfilment of CID requirements:

First requirement	Reduce the costs of connection to the gas network of biomethane production plants for the producer.	Point 1 of Deliberation n. 67/2026/R/gas (ARERA)
Second requirement	Provide regulatory incentives to invest in the gas network to increase the integration of renewable gases.	Paragraph 1 of Art. 1 (933) of Law No. 199/2025 Point 1 of Deliberation n. 67/2026/R/gas (ARERA)
Third requirement	Facilitate the integration between transmission and distribution network, also through mechanisms for sharing the costs of investments in grid connection.	Paragraph 1 of Deliberation n. 67/2026/R/gas (ARERA) Point 1 of Deliberation n. 67/2026/R/gas (ARERA) Point 2 of Deliberation n. 67/2026/R/gas (ARERA) Point 2 of deliberation n. 131/2024/R/gas (ARERA) as further clarified by Clarifications of 5 August 2025.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M7-10]: Entry into force of legal act(s) for regions and autonomous province(s)

Related Measure: IT-C[M7]-R[R5]: [REPowerEU] Plan for new Skills – Transitions

Qualitative Indicator: Provision(s) in legal acts

Non-repayable support

Baseline: NA

Time: Q4 2025

1. Context:

The measure aims to better align training programmes to labour market needs to combat skills mismatch, with specific attention to green and digital skills.

Milestone M7-10 is the second and final step of the implementation of the reform and it requires the entry into force of legal acts related to specific provisions included in the 'Plan for New Skills – Transitions' in all regions and autonomous province(s), excluding Bolzano and Valle d'Aosta. It was preceded by Milestone M7-9 which required the adoption of the "Plan for New Skills - Transitions" (Q4 2024) at national level.

2. Evidence provided:

1. Summary document duly justifying how the target was satisfactorily fulfilled
 - a) **Puglia:**
 2. Regional Law No. 15/2025, published in the Region of Puglia Official Bulletin No. 6 and entered into force on 30 September 2025, and amending Regional law No. 15/2002
 - b) **Emilia Romagna:**
 3. Regional Law No. 9/2025, published in the Region of Emilia Romagna Official Bulletin No. 198 and entered into force on 26 July 2025, and amending Regional Law No. 12/2003 and Regional law No. 12 of 2018
 - c) **Friuli Venezia Giulia**
 4. Regional Law No. 12/2025 of 6 August 2025, published in the Region of Friuli Venezia Giulia Official Bulletin 1st Ordinary Supplement No. 22 (1st 'Supplemento Ordinario') and entered into force on 8 August 2025, and amending Regional Law No. 27/2017
 - d) **Lombardia**
 5. Regional Law No. 7/2025 of 30 May 2025, published in the Region of Lombardia Official Bulletin N. 22 and entered into force on 31 May 2025, and amending Regional Law No. 19/2007
 - e) **Calabria**
 6. Regional Law n. 51 of 24 December 2025 (Region of Calabria Official Bulletin n. 258 of 24 December 2025), entered into force on 8 January 2026;
 - f) **Piemonte**

7. Regional Law No. 18 of 31 October 2025 (Regional Official Bulletin n. 44 of 31 October 2025), entered into force on 31 October 2025, and amending Regional Law No. 32 of 24 November 2023 (Region of Piemonte Official Bulletin n. 1 of 30 November 2023);
- g) **Lazio**
8. Regional Law No. 15 of 8 August 2025 (Regional Official Bulletin n. 66 of 12 August 2025), entered into force on 13 August 2025, and amending Regional Law No. 23 of 25 February 1992 (Region of Lazio Official Bulletin n. 7 of 10 March 1992);
- h) **Sicilia**
9. Regional Law of 7 October 2025 (Regional Official Bulletin n. 44 of 10 October 2025), entered into force on 10 October 2025, and amending Regional Law No. 23 of 14 December 2019 (Region of Sicilia Official Bulletin n. 57 of 20 December 2019);
- i) **PA Trento**
10. Provincial Law No. 5 of 1 August 2025 (Official Bulletin n. 31 of 1 August 2025), entered into force on 2 August 2025, and amending Provincial Law No. 18 of 4 August 2021 (Official Bulletin n. 30 of 4 August 2021);
11. Deliberazione della Giunta Provinciale No. 1056 of 10 June 2022, entered into force on 10 June 2022;
- j) **Abruzzo**
12. Regional Law No. 22 of 1 August 2025 (Region of Abruzzo Official Bulletin n. 188 of 1 August 2025), entered into force on 2 August 2025, and amending Regional Law No. 111 of 17 May 1995 (Region of Abruzzo Official Bulletin n. 13 of 2 June 1995);
- k) **Veneto**
13. Regional Decree No. 1492/2025, Article 5 published in the Region of Veneto Official Bulletin No. 172/2025 and entered into force on 30 December 2025; Regional Decree No. 123/2026, Article 5 published in the Region of Veneto Official Bulletin No. 38 of 31 March 2026 and entered into force on 31 March 2026.
- l) **Campania**
14. Regional Law No. 21/2025, published in the Region of Campania Official Bulletin No. 74 and entered into force on 1 November 2025, and amending Regional Law No. 14/2009.
- m) **Toscana**
15. Regional Law No. 28/2025 published in the Region of Tuscany Bulletin No. 28 of 6 June 2025, and entered into force on 7 June 2025, and amending Regional Law No. 32/2002.
- n) **Marche**
16. Law No. 20/2025, published in the Region of Marche Bulletin No. 74 of 7 August 2025, and entered into force on 7 August 2025, and amending Regional Law No. 30/2022.
- o) **Liguria:**
17. Regional Law No. 14/2025 published in the Region of Liguria Official Bulletin No. 11 and entered into force on 5 August 2025, amending Regional Law No. 18/2009;
18. Directorial Decree No. 927/2026 of 10 February 2026 on strategic competences for sustainable growth
- p) **Molise:**
19. Regional Law No. 8/2025, published in the Region of Molise Official Bulletin No. 54 and entered into force on 24 September 2025, and amending Regional Law No. 10/1995
- q) **Basilicata:**
20. Regional Law No. 43/2025 of 14 October 2025, published in the Basilicata Regional Official Bulletin no. 55 and entered into force on 31 October 2025, and amending Regional Law No. 30/2015
- r) **Sardegna**

21. Regional Law No. 25/2025 of 17 September 2025, published in the Region of Sardinia Official Bulletin (*Buras no. 52*) entered into force on 19 of September 2025, and amending Regional Law No. 47/1979

s) **Umbria:**

22. Regional Law No. 6/2025 of 26 September 2025, published in the Region of Umbria Official Bulletin No. 47, entered into force on 30 September 2025, and amending Regional Law No. 1/2018

3. Analysis:

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

Entry into force of legal act(s) including provisions to: (i) ensure that the planning of training activities: (a) involves private sector stakeholders, and/or (b) is based on the use of skills intelligence tools to respond to the medium and long-term skills needs, and/or (c) has a focus on the skills needed for the green and digital transitions; and/or (ii) validate training and their outcomes through the release of certificates, according to common minimum standards: (a) for in-company training ; and/or (b)for Microcredentials. The legal acts shall enter into force for all the Italian Regions and Autonomous Province(s), excluding Bolzano and Valle d'Aosta

Puglia:

Article 6 of Regional Law 15/2025, under Art. 6, amends article 3, 3-bis, 3-ter, 17 comma 2 bis, art 26 comma 1 bis, 18, article 30 of Regional Law 15/2002, and satisfy the aspects of criterion (i) ensure that the planning of training activities: (a) involves private sector stakeholders, and/or (b) is based on the use of skills intelligence tools to respond to the medium and long-term skills needs, and/or (c) has a focus on the skills needed for the green and digital transitions. In particular, the new comma 2bis of Article 17 promotes coordination with all market labour actors, including private sector stakeholders, for integrated planning of training activities, introducing incentives for a stronger involvement of private sector stakeholders. Article 3-ter requires implementation of advanced labour market analysis methodologies (skills intelligence), including socio-occupational forecasts in coordination with the Labor Market Observatory, to align training outcomes with medium/long-term needs. Article 3-bis orients the regional training offer towards acquiring competencies in key sectors for smart and sustainable growth, such as green economy, blue economy, and technological innovation, ensuring focus on green/digital transitions.

Regional Law 15/2025, under Art. 6, amends Art. 26, comma 1 bis, new Art. 28 and Comma 2 of Art 30 of Regional Law 15/2002, and satisfy the aspects of criterion (ii) validate training and their outcomes through the release of certificates, according to common minimum standards: (a) for in-company training; and/or (b)for Microcredentials. In particular, these amended provisions valorise work-based learning and short training paths (micro-credentials) in key sustainable sectors like green economy, blue economy, and technological innovation (Art. 26, new comma 1 bis). It guarantees transparency of acquired competencies through the release of certificates compatible with national systems, also through the Electronic File (Fascicolo Elettronico) which gives free access to the certificates referred above (new Art. 28 and Comma 2 of Art 30)

Emilia Romagna:

Regional Law 12/2025, under Art. 19, amends article 31 with the new comma 1, comma 1bis, 1ter, 1quater, 1 quinque of Regional Law 12/2003, and satisfy the aspects of criteria criterion (i) ensure that the planning of training activities: (a) involves private sector stakeholders, and/or (b) is based on the use of skills intelligence tools to respond to the medium and long-term skills needs, and/or (c) has a focus on the skills needed for the green and digital transitions. In particular Article 31(1-bis) requires involving social and economic partners (private sector stakeholders) in skills needs analysis via "Pact for Skills Partnerships". Article 31(1-ter) mandates advanced labour market analysis tools for medium/long-term needs, including socio-occupational outcome estimates. Articles 31(1-quater), 31(3), and 31(4) promote private/public collaboration (e.g., enterprises, interprofessional funds) and focus on innovative/green/digital skills for sustainable growth.

Regional Law 12/2025, under Art. 18, amends article 5 with the new comma 1bis, of Regional Law 12/2003, satisfy the aspects of criteria (ii) validate training and their outcomes through the release of certificates, according to common minimum standards: (a) for in-company training ; and/or (b)for Microcredentials. In particular, these new amended provisions, valorises in-company training (1-bis.a) tailored to ecological/digital competencies in key sustainable sectors, ensuring practical alignment with labour market demands. It guarantees post-training transparency (1-bis.b) through tools like micro-credentials that include minimum informative elements, referencing, and classification per national/EU frameworks, enabling comparability with other qualifications. This framework validates outcomes from company-based paths, facilitating recognition across regional, national, and European systems.

Friuli Venezia Giulia:

Regional Law No. 12/2025, under Article 7, amends article 1bis, article 2., comma 2 c) bis, e), j)-bis, Art. 5 comma 1, Art. 4 p)bis, art 26 comma 1, and art 27 comma2 of Regional Law 27/2017, and, satisfies the aspects of criterion (i) ensure that the planning of training activities: (a) involves private sector stakeholders, and/or (b) is based on the use of skills intelligence tools to respond to the medium and long-term skills needs, and/or (c) has a focus on the skills needed for the green and digital transitions. In particular, the new comma j-bis promotes greater involvement of the private sector in the design and implementation of training actions. Art. 5 comma 1 (amended) supports skills needs analysis through promotion of "patti per le competenze" (skills pacts) with economic-social partners. The regional Observatory (at the Central Labor Directorate) systematically gathers training needs from the economic-social fabric, collaborating with employment services, accredited training entities, and labor stakeholders to provide projections, data, and information for defining strategies and the unified training/orientation program, while Art. 27 comma 2-bis mandates advanced labor market analysis methodologies and tools, including socio-occupational outcome estimates for programmed interventions per Art. 26. Additional provisions like Art. 35 (monitoring) and the new b-bis reinforce training offers in work contexts with attention to key sectors for smart and sustainable growth, such as green economy, blue economy, and technological innovation.

Regional Law No. 12/2025, under Article 7 amends article 27 of Regional Law 27/2017 and satisfies the aspects of criterion (ii) validate training and their outcomes through the release of certificates, according to common minimum standards: (a) for in-company training, and/or (b)for Microcredentials. In particular, these amended provisions promote territorial mobility of training through recognition of competencies acquired anywhere, issuance of digital attestations, and valorization of the micro-credentials system; the new comma p-bis defines micro-credential as registration of learning outcomes from a small volume of learning. This framework valorizes in-

company and work-based training tailored to sustainable sectors, guaranteeing post-training transparency via certificates aligned with common minimum standards, facilitating recognition and portability across regional, national, and European systems.

Lombardia:

Regional Law No. 7/2025, under article 8, amends articles 2, 7, 10, and 17 of Regional Law No. 19/2007 and satisfies the aspects of criterion (i) ensure that the planning of training activities: (a) involves private sector stakeholders, and/or (b) is based on the use of skills intelligence tools to respond to the medium and long-term skills needs, and/or (c) has a focus on the skills needed for the green and digital transitions. In particular, comma 7(1-bis) correlates multi-year guidelines and criteria to professional skills needs, including innovative ones, for the Lombard economic system's development, targeting sectors with major demand-supply mismatches. Comma 7(1-ter) valorises research and analyses from territorial representation associations, their observatories, or other monitoring/research institutions, involving social and economic partners also through "patti per le competenze" as public-private partnerships to interconnect training and production chains. Art. 2(7-bis) 3092 recognize strategic value in training for smart and sustainable growth, including green and digital transitions, supported by labour market observatory tools for medium/long-term intelligence.

Regional Law No. 7/2025, under article 8, amends articles 2,7,10, and 17 of Regional Law No. 19/2007 and satisfies the aspects of criteria (ii) validate training and their outcomes through the release of certificates, according to common minimum standards: (a) for in-company training, and/or (b)for Microcredentials. In particular, amended article 10 comma 1 these provisions establish formal attestation issued by accredited entities respecting EU recommendations on micro-credentials for lifelong learning and employability, certifying at European level specific learning outcomes (knowledge, skills, behaviours) from short, modular, structured paths coherent with labour market needs. This framework valorises in-company training tailored to sustainable/digital competencies, guaranteeing post-training transparency via certificates with minimum informative elements per national/EU standards, enabling comparability and facilitating recognition across regional, national, and European systems.

Calabria

Regional law n. 51 of 24 December 2025 has introduced new provisions on the regional system of vocational training.

In particular, according to article 17 of Regional law n. 51 of 24 December 2025, the Region promotes coordination with private sector stakeholders and the regional training system shall promote the introduction of incentive mechanisms aimed at encouraging greater involvement of the private sector in training activities. Article 17 also requires the implementation of labour market intelligence tools, including socio-occupational forecasts, to align training outcomes with medium/long-term needs. In addition, according to articles 6(4)(g), 12(6), and 17(1)(d), the regional training offer focuses on the skills needed for the green and digital transitions. These provisions satisfy the aspects of criterion (i) ensure that the planning of training activities: (a) involves private sector stakeholders, and/or (b) is based on the use of skills intelligence tools to respond to the medium and long-term skills needs, and/or (c) has a focus on the skills needed for the green and digital transitions.

According to articles 12(6) and 12(7), the regional training system ensures the recognition of the competences acquired in work-based learning pathways and through short training pathways, with

particular attention to skills needed for the green and digital transitions. Article 12(7) lays down general criteria for the recognition of the competences acquired, also through short trainings, including micro-credentials. These provisions satisfy the aspects of criterion (ii) related to validation of training and their outcomes through the release of certificates, according to common minimum standards for (a) in-company training and (b) for micro credentials.

Piemonte

Art. 1 of Regional Law No. 18 of 31 October 2025 introduces a new paragraph 4 under Art. 57 into Regional Law No. 32 of 24 November 2023.

Pursuant to art. 56(2), the regional system for the certification of competences is referenced to the national and European classification (ESCO). According to article 57(4) the regional training system ensures the recognition of the competences acquired in work-based learning pathways and through short training pathways (including micro-credentials), with particular attention to skills needed for the green and digital transitions. These provisions satisfy criterion (ii) related to validation of training and their outcomes through the release of certificates, according to common minimum standards for (a) in-company training and (b) for micro credentials.

Under articles 2(1)(f) and art. 8(2), the Region promotes the involvement of private sector stakeholders in the design of training policies and foresees their participation in the realisation of labour market analyses. Furthermore, article 33 recognises the fundamental role of private sector actors in the functioning of the labour market and the economic development of the territory. These provisions satisfy the aspects of criterion (i) ensure that the planning of training activities: (a) involves private sector stakeholders.

According to article 8, the Region promotes and carries out analyses on labour market and education dynamics, in cooperation with social partners and with the support of the Institute for Economic and Social Research of Piedmont (IRES) (art. 28(4)). These provisions relate to the aspect of criterion (i) (b) is based on the use of skills intelligence tools to respond to the medium and long-term skills needs.

Art. 57(4bis) provides that regional training system ensures the recognition of the competences acquired in work-based learning pathways and through short training pathways (micro credentials), with particular attention to skills needed for the green and digital transitions. This provision ensures fulfilment of the aspect of criterion (i) and/or (c) has a focus on the skills needed for the green and digital transitions.

Lazio

Art. 48 of Regional Law n. 15 of 8 August 2025 has amended Regional Law n. 23 of 25 February 1992, introducing new provisions relevant towards the fulfilment of the milestone.

In particular, article 14(1bis), introduced by the Regional Law n. 15/2025, promotes greater involvement of private sector stakeholders in the programming and implementation of education and training policies, including through the conclusion of pacts for skills. Article 1 (2bis) and art. 1(2ter) require the implementation of advanced labour market analysis methodologies (skills intelligence tools), including socio-occupational forecasts, to align training outcomes with medium and long-term needs, with a particular focus on the skills needed for the green and digital

transitions. These provisions satisfy the aspects of criterion (i) ensure that the planning of training activities: (a) involves private sector stakeholders, and/or (b) is based on the use of skills intelligence tools to respond to the medium and long-term skills needs, and/or (c) has a focus on the skills needed for the green and digital transitions.

Art. 14bis of Regional Law n. 23/1992, as amended by art. 48 of Regional Law n. 15/2025 establishes that the Region promotes the recognition and certification of work-based learning, as well as competences acquired through short training pathways (micro-credentials). This satisfies the aspects of criterion (ii) related to validation of training and their outcomes through the release of certificates, according to common minimum standards for (a) in-company training and (b) for micro-credentials.

Sicilia

Art. 48 of Regional Law n. 30 of 7 October 2025 has amended Regional Law n. 23 of 14 December 2019, introducing new provisions relevant towards the fulfilment of the milestone.

According to article 12(3bis) of Regional Law n. 23/2019, introduced by Regional Law n. 30 of 7 October 2025, the regional authorities promote coordination with private sector stakeholders and provides that the regional training system shall promote the introduction of incentive mechanisms aimed at encouraging greater involvement of the private sector in training activities. This satisfies the aspect of criterion (i) related to ensuring that the planning of training activities: (a) involves private sector stakeholders.

Article 18(1bis) and 18(1ter) of Regional Law n. 23/2019, introduced by art. 1 of Regional Law n. 30 of 7 October 2025, require the implementation of advanced labour market analysis methodologies (skills intelligence tools), including socio-occupational forecasts, to align training outcomes with medium/long-term needs and also promote the conclusion of pacts for skills. These provisions satisfy the aspects of criterion (i) ensure that the planning of training activities: (b) is based on the use of skills intelligence tools to respond to the medium and long-term skills needs.

Articles 16(8), 16(8bis), 16(8ter), and 16(8quater) of Regional Law n. 23/2019, as amended by Regional Law of 7 October 2025 establish that the Region promotes the recognition and certification of work-based learning, as well as of the competences acquired through short training courses (micro-credentials), with particular attention to the skills needed for the green and digital transitions. These provisions satisfy the aspects of criterion (i) related to and/or (c) has a focus on the skills needed for the green and digital transitions, and also satisfy the aspects of criterion (ii) related to validation of training and their outcomes through the release of certificates, according to common minimum standards for (a) in-company training and (b) for micro-credentials.

PA Trento

Provincial Law n. 5 of 1 August 2025 introduced a new article 2quinques in the text of Regional Law n. 18 of 4 August 2021.

According to article 2quinques(3), the Province promotes coordination with private sector stakeholders and the regional training system shall promote the introduction of incentive mechanisms aimed at encouraging greater involvement of the private sector in training activities, in

particular in the context of the green transition. This satisfies the aspect of criterion (i) related to ensuring that the planning of training activities: (a) involves private sector stakeholders.

Deliberation of the Provincial Government (Deliberazione di Giunta Provinciale) n.1056/2022, in its Annex A, refers to the European framework for digital competences (DigComp2.1) when laying down criteria for the recognition and certification of competences. Art. 2quinquies(1) of Regional Law n. 18/2021, as amended by Provincial Law n. 5/2025, provides that the Province promotes training activities in areas where there is the greatest mismatch between supply and demand, with a particular focus on skills needed for the green transition. These provisions satisfy the aspect of criterion (i) related to (c) ensure that the planning of training activities involves a focus on the skills needed for the green and digital transitions.

Under art. 2quinquies(2) of Regional Law n. 18 of 2021, as amended by Provincial Law n. 5/2025, the Province promotes the recognition and certification of work-based learning, as well as competences acquired through short training courses (micro-credentials). This satisfies criterion (ii) related to validation of training and their outcomes through the release of certificates, according to common minimum standards for (a) in-company training and (b) for micro-credentials

Abruzzo

Art. 11 of Regional Law n. 22 of 1 August 2025 has amended Regional Law n. 111 of 17 May 1995, introducing new provisions relevant towards the fulfilment of the milestone.

In particular, art. 9ter(3) and 9quater ensure the involvement of private sector stakeholders and provide that the regional training system shall promote the introduction of incentive mechanisms aimed at encouraging greater involvement of the private sector in training activities. These provisions satisfy the aspect of criterion (i) related to ensuring that the planning of training activities: (a) involves private sector stakeholders.

Art. 9ter(4) requires the implementation of advanced labour market analysis methodologies (skills intelligence tools), including socio-occupational forecasts, to align training outcomes with medium/long-term needs. Art. 9bis (2)(a) provides that the Region places particular attention upon the skills needed for the green and digital transitions. These provisions satisfy the aspects of criterion (i) ensure that the planning of training activities: (b) is based on the use of skills intelligence tools to respond to the medium and long-term skills needs, and/or (c) has a focus on the skills needed for the green and digital transitions.

Art. 9bis(2)(b), 10(1)(m-bis) of Regional Law n. 111/1995, introduced by Regional Law n. 22/2025, provide that the region promotes the recognition and certification of work-based learning, as well as of the competences acquired through short training courses (micro-credentials). These provisions satisfy the aspects of criterion (ii) related to validation of training and their outcomes through the release of certificates, according to common minimum standards for (a) in-company training and (b) for micro credentials.

Veneto

Art. 5 of regional decree n. 123/2026 satisfies the aspects of criterion (i) related to ensuring that the planning of training activities: (a) involves private sector stakeholders b) is based on the use of skills intelligence tools to respond to the medium and long-term skills needs and (c) has a focus on the

skills needed for the green and digital transitions. In particular, Art. 5 of regional decree n. 123/2026 introduces mechanisms to ensure that the planning of training activities: focuses on strategic competencies for the sustainable and smart growth, with particular reference to the sectors of the green and blue economy and the technological innovation; is based on the medium and long-term needs of the labour market, identified also with the cooperation with the private sector and through the use of skills intelligence tools.

Campania

Art. 39 of Regional Law n. 14/2009, as amended by art. 15 of Regional Law n. 21/2025, satisfies the aspects of criterion (i) related to ensuring that the planning of training activities (c) has a focus on the skills needed for the green and digital transitions. In particular, Art. 39 of Regional Law n. 14/2009, as amended by art. 15 of Regional Law n. 21/2025 specifies that the planning of regional training is progressively oriented towards promoting training pathways aimed at acquiring skills, with particular attention to key sectors of smart and sustainable growth, including the green economy, the blue economy, and technological innovation and it is based on analysis of the training needs and the skills most in demand in the regional labour market, with particular attention to areas where there is the greatest skills mismatch.

Toscana

Art. 15 of Regional Law n. 32/2002, as amended by art. 96 of Regional Law n. 28/2025, satisfies the aspect of criterion (i) related to (b) ensuring that the planning of training activities is based on the use of skills intelligence tools to respond to the medium and long-term skills needs and (c) has a focus on the skills needed for the green and digital transitions. In particular, Art. 15 of Regional Law n. 32/2002, as amended by art. 96 of Regional Law n. 28/2025 introduces provisions stating that the planning of training activities should focus on key sectors of intelligent and sustainable growth and should be based on analysis and evaluation of labour market data and forecasts, including through the implementation of advanced methodologies and skills intelligence tools.

Marche

Art. 2 of Regional law n. 30/2022, as amended by art. 5 of regional law n. 20/ 2025, satisfies the aspect of criterion (i) related to ensuring that the planning of training activities: (a) involves private sector stakeholders and (c) has a focus on the skills needed for the green and digital transitions. In particular, Art. 2 of Regional law n. 30/2022, as amended by art. 5 of regional law n. 20/ 2025, specifies that the planning of training activities is based on the analysis of training needs and the skills most in demand in the labour market, as well as the assessment of employment dynamics. This approach aims to support the acquisitions of skills primarily applicable in sectors affected by technological innovation, intelligent and sustainable growth processes, with the involvement of social and economic partners, particularly the areas characterized by the most significant skills mismatch. In addition, the article introduces a measure which ensures the involvement of the private sector in the planning and implementation of training activities.

Art. 2 of Regional law n. 30/2022, as amended by art. 6 of regional law n. 20/ 2025, satisfies the aspects of criterion (ii) related to validate training and their outcomes through the release of certificates, according to common minimum standards for (a) in-company training and (b) for Microcredentials. In particular, Art. 2 of Regional law n. 30/2022, as amended by art. 6 of regional law n. 20/ 2025 states that the region introduces mechanisms to adress the skills mismatch through

the definition of methods and standards for recognising skills and knowledge acquired, including in-company and short-term trainings, with the aim of valorizing microcredentials.

Liguria:

Article 13 of Regional Law No. 14/2025 introduces Article 15-bis into Regional Law No. 18/2009, establishing that vocational training activities shall be designed to promote the recognition and transparency of competencies acquired, including in short training pathways; Recognise and enhance work-based learning; and ensure the involvement and co-participation of the private sector. This satisfies the aspect of criterion (i) related to ensuring that the planning of training activities: (a) involves private sector stakeholders. It is also relevant for criterion (ii) related to validate training and their outcomes through the release of certificates, according to common minimum standards for (a) in-company training and (b) for Microcredentials.

Directorial Decree No. 927/2026 provides that the programming of training measures and active labour market policies shall prioritise pathways aimed at the acquisition of strategic competences for smart and sustainable growth, with particular reference to the green economy, the blue economy and technological innovation. This satisfies criterion (i) related to (c) ensuring that the planning of training activities has a focus on the skills needed for the green and digital transitions.

Molise

Art. 1, 2 and 4 of Regional Law No. 8/2025 introduce Art. 2-bis, 5 bis and 12 bis respectively into Regional Law No. 10/1995.

Article 2-bis establishes that vocational training activities shall promote the recognition and transparency of competences acquired, including in short training pathways and in mixed training–work pathways; enhance workplace-based training; and define standards for the recognition of competences acquired. It provides that a certification of acquired competences (micro-credentials) shall be issued in line with specific, predefined criteria. This satisfies criterion (ii) related to validation of training and their outcomes through the release of certificates, according to common minimum standards for (a) in-company training and (b) for Microcredentials.

Article 2-bis also provides for the implementation of labour market analysis systems, including monitoring tools for tracking the employment outcomes of training measures. In addition, Article 5-bis requires the Region to regularly carry out an analysis of training needs and of competences most in demand, with particular attention to areas where the greatest skills mismatches occur, to create the basis for the programming of training pathways. These provisions satisfy criterion (i) related to (b) the use of skills intelligence tools to respond to the medium and long-term skills needs.

Article 2-bis further provides for the involvement and co-participation of the private sector and public–private partnerships in the design and implementation of training measures. Article 5-bis introduces incentives to promote private co-financing of training activities in the areas of green and digital competences. This satisfies the aspect of criterion (i) related to ensuring that the planning of training activities (a) involves private sector stakeholders

Article 12-bis requires the regional system to promote and recognise training in green and digital competences delivered directly by companies, aiming to reduce existing gaps in the professional competences most demanded by the green and digital transitions. It also foresees incentive

mechanisms to encourage private co-financing of training activities in the fields of green and digital competences. This satisfies criterion (i) related to (c) ensuring that the planning of training activities has a focus on the skills needed for the green and digital transitions.

Basilicata:

Art. 1 of Regional Law No. 43/2025, under article 1, introduces Art. 12-bis, 12-ter, 27 comma 2-bis, into Regional Law No. 30/2015.

Article 27(2-bis) provides that the regional training system shall promote the introduction of incentive mechanisms aimed at encouraging greater involvement of the private sector in training activities. This satisfies the aspect of criterion (i) related to ensuring that the planning of training activities (a) involves private sector stakeholders.

Article 12-ter provides that the programming of the regional training offer shall be oriented towards the implementation of more advanced methodologies and tools for labour market intelligence, including estimates of expected socio-employment outcomes resulting from training activities. This satisfies criterion (i) related to (b) the use of skills intelligence tools to respond to the medium and long-term skills needs.

Article 12-bis provides that the regional training offer shall progressively prioritise training pathways aimed at the acquisition of competences, with particular attention to key sectors for smart and sustainable growth, including the green economy, the blue economy and technological innovation, satisfying criterion (i) related to (c) ensuring that the planning of training activities has a focus on the skills needed for the green and digital transitions.

Article 17-bis requires the regional training system to recognise work-based learning, including short training pathways (including micro-credentials). It also provides that, upon completion of training pathways and short courses (including micro-credentials), the regional training system shall ensure the transparency of acquired competences through regional formats. This satisfies criterion (ii) related to validation of training and their outcomes through the release of certificates, according to common minimum standards for (a) in-company training and (b) for Microcredentials.

Sardegna

Art. 2, 3, 4, 5 and 6 of Regional Law No. 25/2025 introduce Art. 2-bis, 3 bis, 8 bis, 10 bis and 18 bis respectively into Regional Law No. 47/1979.

Articles 2-bis and 18-bis provide for the involvement of enterprises, social and economic partners and public-private partnerships in the programming and implementation of training activities. Incentive mechanisms are introduced to encourage greater private sector participation and co-financing, including in the context of the green transition. This satisfies the aspect of criterion (i) related to ensuring that the planning of training activities (a) involves private sector stakeholders.

Article 8-bis establishes preventive labour market analysis systems to assess employment and skills needs and orients the programming of training activities towards the implementation of advanced labour market intelligence tools, as socio-employment outcome forecasts. This satisfies criterion (i) related to (b) the use of skills intelligence tools to respond to the medium and long-term skills needs.

Article 2-bis requires the regional training offer to prioritise competences linked to key sectors of smart and sustainable growth, including the green economy, the blue economy and technological innovation. Article 18-bis reinforces this through incentive mechanisms linked to employment outcomes in the green transition. This satisfies criterion (i) related to (c) ensuring that the planning of training activities has a focus on the skills needed for the green and digital transitions.

Articles 3-bis and 10-bis provide for the transparency, validation and certification of competences acquired in formal, non-formal and informal contexts, including work-based learning and short training pathways (including micro-credentials). Certifications specify competences acquired, duration, qualification level and recognition within the regional qualifications system, and are aligned with national and EU standards. This satisfies criterion (ii) related to validate training and their outcomes through the release of certificates, according to common minimum standards for (a) in-company training and (b) for Microcredentials.

Umbria

Art. 2, 3, 4, 5, 6 of Regional Law No. 6/2025 amend Art. 10, 28, 29 respectively into Regional Law No. 1/2018.

Article 29 provides that training measures supporting active labour market policies shall be implemented with the involvement of social partners, requires to introduce incentive mechanisms aimed at encouraging the co-participation of private actors in training activities and promotes the involvement of partnerships in the design of regional training. This satisfies the aspect of criterion (i) related to ensuring that the planning of training activities (a) involves private sector stakeholders

Article 29 also provides that learning measures shall pay particular attention to key sectors of smart and sustainable growth, including the green economy and technological innovation, satisfying criterion (i) related to (c) ensuring that the planning of training activities has a focus on the skills needed for the green and digital transitions.

Article 10 requires the acquisition of information on professional and training needs of enterprises, including through the involvement of social partners, to orient regional training provision. It provides for the implementation of advanced labour market intelligence tools, including the estimation of socio-employment outcomes of training activities and the updating of regional professional, training and certification standards. This satisfies criterion (i) related to (b) the use of skills intelligence tools to respond to the medium and long-term skills needs.

Article 28 promotes lifelong learning, by valuing training carried out in workplace contexts and short training pathways through the acquisition of micro-credentials, establishing a structured framework for the validation and certification of competences, including micro-credentials and work-based learning. This satisfies criterion (ii) related to validation of training and their outcomes through the release of certificates, according to common minimum standards for (a) in-company training and (b) for Microcredentials.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[M7-26]: Geographical Information system (GIS) on extractive waste for the sustainable, circular and secure supply of critical raw materials

Related Measure: IT-C[M7]-I[I8]: [REPowerEU] Sustainable, circular and secure supply of Critical Raw Materials

Qualitative Indicator:

Time: Q4 2025

1. Context:

The investment aims at supporting the recycling of critical raw materials in Italy. It envisages the following 4 actions:

- 1) The publication of a report analyzing the future needs of critical raw materials and the potential of eco-design to reduce their demand.
- 2) The creation of a publicly available Geographic Information System [hereafter referred as "GIS"] platform to identify recyclable material in urban environments and existing waste in abandoned mines;
- 3) The financing of R&D projects on eco-design and recycling of waste from electrical and electronic equipment;
- 4) The equipment of laboratories of the technological hub for urban mining and eco-design.

Milestone M7-26 requires that a Geographic Information System (GIS) platform identifying recyclable materials in urban environments and waste in abandoned or closed mines is available online. Milestone M7-26 is the second step of the implementation of the investment. It follows milestone M7-25 that required the publication of a report analyzing the future needs for critical raw materials and the potential of eco-design to reduce the demand for critical raw materials. It will be followed by milestone M7-27 concerning the completion of 10 R&D projects on eco-design and recycling of waste electrical and electronic equipment, as well as the equipment of at least 6 laboratories of the Technological hub for Urban Mining and Eco-design

2. Evidence provided:

1. Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2. Link to the GIS platform: [Piattaforma URBES](#).
3. Link to GEMMA platform: [Portale Georisorse minerarie d'Italia](#).
4. WMS link used to upload the list of active mines from GEMMA Platform.
5. Agreement No. 7 of 30 September 2024 between the Ministry of Environment and Energy Security [hereafter referred to as "MASE] and the Higher Institute for Environmental Research and Protection [hereafter referred to as "ISPRA") for the financing of the project "URBES – Sustainable, Circular and supply", that includes as an attachment, a copy of the project.

3. Analysis:

A geographic information system platform is available online, identifying recyclable materials in urban environments and waste in abandoned or closed mines. The description of the investment further specifies that the investment consists in (...) supporting the creation of geographic information system platform for identifying recyclable materials in urban environments and waste in abandoned or closed mines.

On 30 September 2024, MASE and ISPRA signed the institutional agreement No. 7 for the financing of the project URBES, with the goal to create a Geographical Information System (GIS) platform to identify recyclable materials in urban environments and existing waste in abandoned or closed mines, and therefore to support the recycling of critical raw materials and secondary raw materials.

The platform was officially created and is online at the following link: [Piattaforma URBES](#)

The platform is structured in three sections:

- Section 1 “mining waste”: to identify recyclable materials in closed or abandoned mines;
- Section 2 “quarry waste”: to identify recyclable materials in inactive quarries.
- Section 3 “urban waste”: to identify recyclable materials in urban environments (such as landfills and waste management plants).

The Commission services conducted a virtual on-the-spot check on 16 March 2026 to verify that the platform is available online and that identifies recyclable materials in urban environments and waste in abandoned or closed mines. This check was completed successfully, confirming that the platform is online and identifies recyclable materials in urban environments and waste in abandoned or closed mines.

4. Commission Preliminary Assessment: satisfactorily fulfilled

[M7-30]: Training certificates

Related Measure: IT-C[M7]-I[I10]: [REPowerEU] Pilot project on skills “Crescere Green”

Quantitative Indicator: Training certificates

Time: Q4 2025

1. Context:

The investment has the objective of fostering green skills with the involvement of the private sector, through the delivery of short training interventions focused on green skills.

Target M7-30 consists in the issuance of training certificates for at least 20 000 beneficiaries of the pilot project. The pilot project shall cover at least two regions and shall concern green skills as defined by the ESCO database.

2. Evidence provided:

1. Summary document duly justifying how the target (including all the constitutive elements) was satisfactory fulfilled.
2. Decree of the Ministry for Labour and Social Policies and of the Ministry of Economy and Finance of 30 March 2024 “Piano Nuove Competenze Transizioni - Pact for Skills” (Official Journal n. 120 of 24 May 2024);
3. Directorial Decree n. 3 of 1 April 2025 Public notice for the implementation of the Pilot project “Crescere Green” (Official Journal n. 120 of 24 May 2024);
4. Directorial Decree n. 49 of 1 August 2025 Public notice for the implementation of the Pilot Project “Crescere Green”;
5. Table of correspondence between ESCO competence and ADA competences;
6. Methodological note on the correspondence between ADA and ESCO competences.

In the context of the sampling analysis, the following evidence was provided for a sample of 60 units.:

7. Certificates of completion of training (Attestato di messa in trasparenza delle competenze)

3. Analysis:

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

Training certificates issued for at least 20 000 beneficiaries of the pilot project. The pilot project shall cover at least two regions, and it shall concern green skills, as defined by the ESCO database.

The pilot project “Crescere Green” was established with the Directorial Decree of 30 March 2024 (Annex 1) (evidence n. 2). The public notice financing the pilot project was issued through the Directorial Decree n. 3 of 1 April 2025 (evidence n. 3), which also established the criteria for identifying the implementing actors. The Decree was subsequently amended by the Directorial Decree n. 49 of 1 August 2025 (evidence n. 4).

The Italian authorities provided evidence that certificates have been issued for 22 119 beneficiaries of the pilot project “Crescere Green”. To this end, Italy has provided the list of the beneficiaries who

have completed training activities, with the indication of the Region in which the training was organised, and of the green skill(s) on which the training focused.

Following the selection of a random sample of 60 units, Italy submitted for each unit a certificate of completion of the training (*Attestato di messa in trasparenza delle competenze*). The evidence provided for the sample confirmed that the requirements of the target have been met.

The Commission services verified that each certificate included the name of the beneficiary, the tax code (*codice fiscale*), the year of training, the green competence(s) covered, a reference to the pilot project “Crescere Green”, and the signature by the legal representative. In addition, the Commission services verified that all trainings had a maximum duration of 40 hours, confirming their short-term nature. The certificates also confirmed, through the indication of the place where the training was organised, that the pilot project covered at least two Italian regions.

Furthermore, Italy provided additional documentation demonstrating that the trainings concerned green skills as defined in the ESCO database. The certificates, issued by regional authorities, refer exclusively to competences (*Aree di attività*, hereinafter “ADA”) included in the national registry. To verify correspondence between the ADA and the green skills defined in the ESCO database, the authorities provided a note explaining how each ADA focusing on green skills was developed by reference to the ESCO database (evidence n. 6). Italy also submitted a correspondence table indicating, for each ADA reported in the training certificates, the corresponding ESCO competence(s) (evidence n. 5).

4. Commission Preliminary Assessment: satisfactorily fulfilled