30 June 2026

Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the fifth payment request submitted by Denmark on 21 May 2026, transmitted to the Economic and Financial Committee by the European Commission

Executive summary

In accordance with Article 24(2) of Regulation (EU) 2021/241, on 21 May 2026, Denmark submitted a request for payment for the fifth instalment of the non-repayable support. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, Denmark provided due justification of the satisfactory fulfilment of the 16 milestones and targets of the fifth instalment of the non-repayable support, as set out in Section 2.3 (3.1) of the Council Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Denmark[1].

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

In its payment request, Denmark has confirmed that measures related to previously satisfactorily fulfilled milestones and targets have not been reversed. The Commission does not have evidence of the contrary. Upon receipt of the payment request, the Commission has assessed on a preliminary basis the satisfactory fulfilment of the relevant milestones and targets. Based on the information provided by Denmark, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all 16 milestones and targets.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Denmark's Recovery and Resilience Plan. They notably highlight the continuation of the reform momentum in key policy areas. This includes, among others, the removal of carbon rich soils from production, the registration of zero-emission cars in the Danish car stock, the implementation of the digital strategy for the public and private sectors, the implementation of measures on heating solutions and entry into force of legal acts on renewable energy deployment. The milestones and targets also confirm progress towards the completion of investment projects related to the construction of a biorefinery, the completion of 20 bike projects, the improvement of energy efficiency in households, public buildings and industry, the screening of areas for offshore wind, green upskilling activities, and the replacement of oil or gas burners by heat pumps or district heating.

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

[1] ST 10154/21 INIT; ST 10154/21 ADD 1, as amended by ST 8130 2026 INIT; ST 8130 2026 ADD 1.

Contents

Non-repayable support 3

Number and name of the Milestone: 12 Construction of a biorefinery..... 3

Number and name of the Target: 15 Wetlands declarations for projects removing 1 975 hectares of carbon rich soil from production registered in the land registry. 6

Number and name of the Target: 26 Energy renovations in 44 buildings..... 9

Number and name of the Target: 30 Energy renovation projects..... 11

Number and name of the Target: 43 Zero-emission cars registered in the Danish car stock. 13

Number and name of the Target: 52 Final project reports or capital expenditure account reports for 20 bike projects. 15

Number and name of the Target: 57 At least 7 public authorities have received funding for AI projects. 19

Number and name of the Target: 58 At least 500 companies have received funding for digital projects. 23

Number and name of the Target: 59 At least 15 public authorities have received funding for new technology projects carried out in collaboration with a private entity. 26

Number and name of the Target: 60 At least 4 public institutions have received funding to support reuse of data. 31

Number and name of the Milestone: 79 Implementation of measures on heating network..... 36

Number and name of the Target: 81 Legal acts on renewable energy deployment..... 53

Number and name of the Milestone: 83 Publication of a digital report on the screening of areas for offshore wind in Denmark..... 58

Number and name of the Target: 88 Grant disbursement..... 61

Number and name of the Target: 89 At least 27 583 oil burners or gas furnaces have been replaced by district heating or heat pumps..... 63

Number and name of the Target: 94 At least 430 318 MWh/year of calculated energy savings. .. 66

Non-repayable support

Number and name of the Milestone: 12 Construction of a biorefinery.

Related Measure: C2.I5 Climate technologies in agriculture

Qualitative Indicator: Construction of biorefinery.

Time: Q4 2025

1. Context:

The objective of the measure is to invest in climate technologies in agriculture. This measure consists of the construction of a biorefinery.

Milestone 12 concerns the construction of a biorefinery and documentation of the climate and environmental impact of adding biochar into the soil.

Milestone 12 is the second and last milestone of the investment, and it follows the completion of milestone 11, related to the call for applications for the subsidy scheme for climate technologies in agriculture (biorefineries).

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Final report - SkyClean Scale-up, 5 January 2026	Final internal project report from Stiesdal SkyClean A/S to the Danish Energy Agency (Energistyrelsen) that documents and assesses the project's implementation and results. The report is part of the documentation that has been produced in the context of the grant award procedure.
3	Signed European Biochar Certificate, 6 February 2025 (last updated 30 October 2025)	A European Biochar Certificate that certifies that the SkyClean biochar product and its production process meet defined, independently verified standards for quality, environmental performance, and sustainability.
4	Biochar Quality Assessment and Assurance, by Zahra Nemati, Paulina Godlewska, Wolfgang Stelte, Flemming Jappe Frandsen, Giulia Ravenni, Technical University of Denmark, 12 December 2025.	The paper presents a comprehensive quality assessment of biochar produced within the SkyClean Upscale project from seven representative feedstocks, including corn straw, cereal straw, and biogas residue fibres collected from different plants and time points.
5	Soil and crop responses to high-dose biochar application, by Hanna Rummel, Jonathan H. Lindhardt, and Dorette S.	The paper analyses the effects on soil and crops of biochar application to soil in a three-year field experiment.

	Müller-Stöver. Unda Department of Plant & Environmental Sciences, Faculty of Science, University of Copenhagen, Denmark.	
6	Legacy and interactive effects of a 10-year-old biochar application on soil N_2O emissions following fresh biochar amendment, by Lars Elsgaard, Xiaomin Zhu, Harika Bommisetty. Undated. Department of Agroecology, Aarhus University, Denmark.	The paper investigates the combined effects of previous and recent biochar applications on N_2O dynamics in agricultural soils. Results were obtained from controlled laboratory studies and lysimeter studies under field conditions.
7	Effects of two biochar products on soil fauna: Standard laboratory tests with springtails, enchytraeids and earthworms, by Marianne Bruus. Undated. Aarhus University, Department of Ecoscience, Denmark.	The paper presents results of laboratory tests with springtails, enchytraeids and earthworms following standardised OECD test procedures used in risk assessment of pesticides to assess the effects of biochar application on soil fauna.
8	Effects of biochar on extracellular enzyme activity and soil biomes in Danish agricultural fields during three growth seasons, Paul Iturbe-Espinoza, Rumakanta Sapkota, Lea Ellegaard-Jensen, Anne Winding. Undated. Department of Environmental Science, Aarhus University, Roskilde, Denmark	The paper assesses extracellular enzyme activities and soil microbiomes, under biochar treatments in Danish agricultural soil during three growth seasons.
9	Biochar effects on microbiomes of barley root compartments, by Paul Iturbe-Espinoza, Rumakanta Sapkota, Lea Ellegaard-Jensen, Anne Winding. Undated. Department of Environmental Science, Aarhus University, Roskilde, Denmark	This paper presents the results of an investigation of the effect of biochar on microbial community assembly at the field scale in barley crops.
10	White paper, SkyClean Biochar, by Kristian Strøbech, 2 September 2024	The white paper explains SkyClean technology. It covers several topics, including the characteristics of biochar, its integration into agricultural practices, and its role in carbon sequestration. Additionally, it addresses relevant legislation, certification standards, environmental safety considerations, and the potential for generating CO2e credits.

3. Analysis:

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

Construction of a biorefinery […]

The project report "SkyClean Scale-up – Final report" submitted by Stiesdal SkyClean A/S to the Danish Energy Agency (evidence 2, pages 1-13) documents the construction, commissioning, and

operation of a 20 MW pyrolysis plant in Vrå, Denmark. The plant converts biomass (residual plant fiber) into biochar and renewable energy in the form of pyrolysis gas (evidence 2, pages 3-4), thereby demonstrating the construction and operation of a biorefinery[2]. The construction and operation of the biorefinery are further corroborated by an independent certification under the European Biochar Certificate scheme, which confirms the production and storage of biochar by Stiesdal SkyClean A/S in Vrå, Denmark (evidence 3).

[…] **and documentation of the climate and environmental impact of adding biochar into the soil.**

Documentation of the climate and environmental impact of adding biochar into the soil is demonstrated through a set of coordinated laboratory studies, field trials, and independent scientific assessments by a number of research institutions, including the Technical University of Denmark, University of Copenhagen, and Aarhus University (evidence 4-10).

Specifically, the document "Biochar Quality Assessment and Assurance "(evidence 4) analyses properties and quality of biochar and its environmental relevance. The document "Soil and crop responses to high-dose biochar application" (evidence 5) and the paper "Legacy and interactive effects of a 10-year-old biochar application on soil N_2O emissions following fresh biochar amendment" (evidence 6) provide documentation on the effects of biochar on soil fertility, crop performance and greenhouse gas emissions. The document "Effects of two biochar products on soil fauna: Standard laboratory tests with springtails, enchytraeids and earthworms" (evidence 7), together with the studies "Effects of biochar on extracellular enzyme activity and soil biomes in Danish agricultural fields during three growth seasons" (evidence 8) and "Biochar effects on microbiomes of barley root compartments" (evidence 9) document the effects of biochar on soil fauna, biological processes and microbial communities. Furthermore, the final project report submitted by Stiesdal SkyClean A/S summarises the research and development activities, including climate and environmental impacts of adding biochar into the soil (evidence 2, pages 28-31). The White paper on SkyClean biochar (evidence 10, pages 18-26) consolidates the evidence of biochar's soil-enhancing properties, including improved water retention, reduced N_2O emissions, and long-term carbon sequestration.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[2] A "biorefinery" is an integrated system that processes biomass into a range of value-added products, including energy, fuels, materials and chemicals, using multiple conversion pathways (IEA Bioenergy).

Number and name of the Target: 15 Wetlands declarations for projects removing 1 975 hectares of carbon rich soil from production registered in the land registry.

Related Measure: C2.R1 Carbon rich soils

Quantitative Indicator: Number

Baseline: 0

Target: 1975

Time: Q2 2026

1. Context:

The objective of the measure is to contribute to the reduction of greenhouse gas emissions from carbon rich soils. This measure consists of a scheme for taking carbon rich soils out of production with the registration of wetlands declarations.

Target 15 concerns the registration in the land registry of wetland (*klima-lavbundsprojekter*) declarations for projects removing 1 975 hectares of carbon rich soil from production.

Target 15 is the second and last target of the reform, and it follows the completion of milestone 13, related to the completion of a call for applications for the subsidy scheme for taking out carbon rich soils out of productions.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the target (including all the constitutive elements) was satisfactory fulfilled.
2	List of projects by name and hectares	List of the 11 projects contributing to the fulfilment of the target, including the name of the project, and the number of hectares of carbon rich soil that have been taken out of production.
3	Wetland declarations from the official registry for land, dated on the date of registration: • Hals Mose: 10 May 2023 • Askemose: 4 March 2025 • Fejsø Bæk: 20 October 2025 • Lovns Bredning: 6 January 2025 • Møgelkær: 17 January 2025 • Aggersvold: 14 November 2024 • Lille Vildmose: 22 January 2026 • Lindum Enge: 30 November 2022	Extracts from the official registry for land, showing that the plots of land included in the projects have been taken out of production as part of carbon rich lowland projects. The extracts are publicly accessible on Tinglysning.dk

	• Store Vildmose: 7 January 2026 • Øby: 11 December 2025 • Tim Å: 19 December 2025	
4	Payment decisions from the Agency for Green Transition and Aquatic Environment • Hals Mose: 2 May 2024 • Askemose: 28 March 2025 • Fejsø Bæk: 29 October 2025	Decisions on payments for projects managed by the Agency for Green Transition and Aquatic Environment in charge under the Ministry for the Green Tripartite Agreement indicating the surface of the relevant project.
5	Overview of individual land plots	Overviews per project of the plots of land included in the project, setting out the identifiers *ejerlav* (name of the local geographical area) and *matrikelnr* (number of the specific landplot under the area) used in the official registry for land) and indicating the relevant surface of the respective plots by m2 and by hectare.
6	Geodata evidence from the geospatial database of the Geodata Authority	Extracts from the geospatial database of the Geodata Agency underpinning the evidence in the annexes 5b-12b by showing the surface on maps and detailing the size of the surface in m2. The information is publicly available at matriklen.dk (the cadastral map is the authoritative register covering all land property in Denmark and legal basis for registration thereof).

3. Analysis:

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

The target shall be met when wetlands (*klima-lavbundsprojekter*) declarations have been registered in the land registry ….

11 wetland declarations were registered in the official registry for land between November 2022 and January 2026 (evidence 3). These contain information about the respective plots of land, including addresses, *ejerlav* (name of the local geographical area), *matrikelnr* (number of the specific land-plot under the area), name and address of the owner who requests the registration, purpose of the declaration, detailed description of the declaration, and date of registration. The registered wetland declarations are binding provisions on property determining the owner's right of disposal. The registrations obligate both current and future owners. Specifically, the declarations submitted as evidence set out that the land must not be cultivated, fertilised, or sprayed, and that the area must be left as a wetland.

… for projects removing 1 975 hectares of carbon rich soil from production.

The list of projects by project name and hectares (evidence 2), sets out the surfaces of land included in officially recognised wetland (*klimalavbundsjorde*) projects, reaching a total surface of 1 998 hectares of carbon rich soil removed from agricultural production, thereby exceeding the target of 1 975 hectares.

The wetland declarations (evidence 3) document what plots of land have been removed from production under each project. The total surface covered by those plots in hectares is further corroborated by payment decisions for three projects (evidence 4), and for the remaining eight projects for which the land registration documents do not contain maps, by an overview of individual land plots by the Danish Nature Agency (evidence 5) and geodata evidence from the geospatial database of the Geodata Agency (evidence 6).

Project name	**Hectares**	**Evidence nr**
Hals Mose	197.48	2, 3, 4
Askemose	11. 67	2, 3, 4
Fejsø Bæk	17.26	2, 3, 4
Lovns Bredning	12.54	2, 3, 5, 6
Møgelkær	34.26	2, 3, 5, 6
Aggersvold	1.49	2, 3, 5, 6
Lille Vildmose	604.01	2, 3, 5, 6
Lindum Enge	43.38	2, 3, 5, 6
Store Vildmose	950.41	2, 3, 5, 6
Øby	46.1	2, 3, 5, 6
Tim Å	89.61	2, 3, 5, 6
Total	**1998.21**	

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 26 Energy renovations in 44 buildings

Related Measure: C3.I3 Energy renovations in public buildings

Quantitative Indicator: Number

Baseline: 0

Target: 44

Time: Q4 2025

1. Context:

The objective of the measure is to support energy savings actions in public buildings with the lowest energy performance. The measure consists of energy renovations.

Target 26 concerns the support of energy efficiency renovations in 44 buildings.

Target 26 is the second and last target of the investment, and it follows the completion of milestone 25, related to establishing the legal framework for the support scheme for energy renovations of public buildings.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the target (including all the constitutive elements) was satisfactory fulfilled.
2	Applications for support for energy efficiency renovations of 45 buildings from municipalities and regions to the Danish Energy Agency	Copies of 45 applications from municipalities and regions received by the Danish Energy Agency for support of energy efficiency renovations of 45 buildings, including information on the applicant, date of the application, scope of the proposed renovations, timeline for the renovation, budget, case-ID, the building to be renovated, their energy performance certificate and the respective addresses.
3	Payment letters from the Danish Energy Agency to the applicants	Copies of 45 payment letters containing a decision on the support for the energy renovated building, including case-ID, date of issuance, amount of support and the address of the building.

3. Analysis:

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

Energy efficiency renovations have been supported for 44 buildings.

The evidence submitted includes 45 copies of applications from municipalities and regions applying for support for energy efficiency renovation of 45 buildings (evidence 2). The applications follow a templated structure:

- Case-ID, date of the application, and a description of the eligibility criteria (evidence 2, section 1), including that support is only for municipalities and regions;

- information on the applicant together with the applicant's answers to questions about the building, its use, envisaged timeline for the renovation and expected eligible costs to be supported (evidence 2, section 2);
- data about the building to be renovated, the address of the building, and its energy performance certificate (evidence 2, section 3);
- and the relevant energy efficiency renovation intervention (evidence 2, sections 4-7), such as the replacement of windows, insulation, or replacement of a fossil fuel-based heating with a heat pump.

The copies of 45 payments letters from the Danish Energy Agency to the applicants (evidence 3) demonstrate that the energy efficiency renovations by the municipalities and regions were supported, as the payment letters indicate the amount of granted support and include the Danish Energy Agency's decision to provide support. The decision by the Danish Energy Agency specifies whether the support applied for was approved or partially approved. The decision is based on the assessment that the energy efficiency renovation of the building has been carried out fully or partially in accordance with the application and in compliance with applicable legislation, including section 27 of Executive Order (*bekendtgørelse)* No. 1816 of 14 September 2021 on subsidies for energy improvements and digital solutions in municipal and regional buildings. The relevant sections of the above-mentioned Executive Order are annexed to the payment letters issued by the Danish Energy Agency (evidence 3).

Although the target requires support for 44 buildings, the Danish authorities submitted evidence for 45 buildings. According to the evidence provided, the Danish authorities supported energy efficiency renovations in 45 buildings, thus exceeding the goal of target by one building.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 30 Energy renovation projects

Related Measure: C1.I4 Energy efficiency in households

Quantitative Indicator: Number

Baseline: 0

Target: 10 762

Time: Q2 2026

1. Context:

The objective of the measure is to contribute to energy efficiency in residential buildings. The measure consists of energy renovation projects.

Target 30 concerns the issuance by the Danish Energy Agency of payments letters for 10762 energy renovation projects.

Target 30 is the only target of the investment.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the target (including all constitutive elements) was satisfactory fulfilled.
2	List of payment letters issued by the Danish Energy Agency for energy renovation projects	List of 11 838 payment letters issued by the Danish Energy Agency for energy renovation projects, with the addresses.
3	Executive Order (*Bekendtgørelse*) No. 1467 of 12 October 2020 on "Grants for Energy Savings and Energy Efficiency Improvements in Buildings used as a Year-Round Residence".	The Executive Order was published in the Official Journal A on 13 October 2020 and entered into force 15 October 2020. The Order establishes a grant scheme for energy savings and energy efficiency improvements in residential buildings for year-round housing. Link: https://www.retsinformation.dk/eli/lta/2020/1467
4	Executive Order (*Bekendtgørelse*) No. 525 of 26 March 2021 on "Grants for Energy Savings and Energy Efficiency Improvements in Buildings used as a Year-Round Residence".	The Executive Order was published in the Official Journal A on 27 March 2021 and entered into force on 31 March 2021. The Order establishes a grant scheme for energy savings and energy efficiency improvements in residential buildings for year-round housing. Link: https://www.retsinformation.dk/eli/lta/2021/525
5	Executive Order (*Bekendtgørelse*) No. 1812 of 13 September 2021 on "Grants for Energy Savings and Energy Efficiency Improvements in Buildings used	The Executive Order was published on the Official Journal A on 15 September 2021 and entered into force on 21 September 2021. The Order establishes a grant scheme for energy savings and energy efficiency improvements in residential

	as a Year-Round Residence".	buildings for year-round housing. Link: https://www.retsinformation.dk/eli/lta/2021/1812
6	Executive Order (*Bekendtgørelse*) No. 711 of 24 May 2022 on "Grants for Energy Savings and Energy Efficiency Improvements in Buildings used as a Year-Round Residence".	The Executive Order was published on the Official Journal A on 26 May 2022 and entered into force on 1 July 2022**.** The Order establishes a grant scheme for energy savings and energy efficiency improvements in residential buildings for year-round housing. Link: https://www.retsinformation.dk/eli/lta/2022/711
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units.		
7	Payment letters	Payment letters from the Danish Energy Agency, mentioning the project address, the grant awarded, and the legal basis for the disbursement.

3. Analysis:

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

Payment letters have been issued by the Danish Energy Agency for 10 762 energy renovation projects.

The Danish authorities provided a list of 11 838 payment letters issued by the Danish Energy Agency for energy renovation projects (evidence 2). Column B lists the addresses where the energy renovation projects have been carried out. According to the evidence provided, the Danish authorities submitted evidence for 11 838 payment letters thus exceeding the goal of the target by 1 076 payment letters.
Pursuant to section 26(2) of Executive Order (*Bekendtgørelse*) No. 1467 of 12 October 2020 on "Grants for Energy Savings and Energy Efficiency Improvements in Buildings used as a Year-Round Residence" (evidence 3), Executive Order No. 525 of 26 March 2021 (*Bekendtgørelse*) on "Grants for Energy Savings and Energy Efficiency Improvements in Buildings used as a Year-Round Residence" (evidence 4), Executive Order No. 1812 (*Bekendtgørelse*) of 13 September 2021 on "Grants for Energy Savings and Energy Efficiency Improvements in Buildings used as a Year-Round Residence" (evidence 5) and Executive Order No. 711 (*Bekendtgørelse*) of 24 May 2022 on "Grants for Energy Savings and Energy Efficiency Improvements in Buildings used as a Year-Round Residence" (evidence 6), which cover the period of the energy renovation projects, a payment letter is issued by the Danish Energy Agency subject to the finalisation of an energy renovation project.

Following the selection of a random sample of 60 units, Denmark submitted the payment letters for energy renovation projects (evidence 7), including the address where the project was carried out, the amount disbursed, and including a reference to Section 26 of the applicable Executive Order (evidence 3-6). The evidence provided for a sample of 60 units confirmed that the payment letters had been issued by the Danish Energy Agency for energy renovation projects on the addresses listed in column B of evidence 2.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 43 Zero-emission cars registered in the Danish car stock.

Related Measure: C5.R1 Re-prioritisation of the registration tax of vehicles and low electricity tax on charging electric vehicles

Quantitative Indicator: Number

Baseline: 0

Target: 264275

Time: Q4 2025

1. Context:

The objective of the measure is to increase the use of zero-emission cars. It consists of the entry into force of a legal act to re-prioritise the registration tax of vehicles and lower electricity tax on charging electric vehicles.

Target 43 requires that at least 264 275 zero-emission cars have been registered in the Danish car stock between 1 January 2021 and 31 December 2025.

Target 43 is the second and last target of the reform, and it follows the completion of milestone 41, related to the entry into force of the legal act to reprioritise the registration tax of vehicles and low electricity tax on charging electric vehicles.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Extract from internal database of the Danish Register of Motor Vehicles	The extract includes 525 154 zero-emission cars that are registered between 1 January 2021 and 31 December 2025 in the Danish Register of Motor Vehicles.

3. Analysis:

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

At least 264 275 zero-emission cars have been registered in the Danish car stock between 1 January 2021 and 31 December 2025.

The Danish authorities provided an extract from the internal database of the Danish Register of Motor Vehicles (evidence 2). The extract includes 525 154 zero-emission cars that have been registered in the Danish car stock. As indicated in column K "CO2 emissions calculated" (*CO2-udslip beregnet*), all cars are zero-emission. As indicated in column H "Registration in Denmark" (*Registrering i Danmark*), all cars have been registered between 4 January 2021 and 30 December 2025.

According to the evidence provided, Denmark registered 524 154 zero-emission cars in the Danish car stock between 1 January 2021 and 31 December 2025, thus exceeding the goal of Target 43 (the target under assessment) by 260 876 additional cars. The evidence therefore demonstrates that at

least 264 275 zero-emission cars have been registered in the Danish car stock between 1 January 2021 and 31 December 2025.

The Commission services conducted an on-the-spot check on 8 June 2026 to verify that the information reported in the list of zero emission cars provided by the Danish authorities (evidence 2) corresponded to the information reported in the internal database from which the extract originated. This check was completed successfully, confirming that the information provided is consistent with the supporting documentation reviewed.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 52 Final project reports or capital expenditure account reports for 20 bike projects.

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

Quantitative Indicator: Number

Baseline: 0

Target: 20

Time: Q4 2025

1. Context:

The objective of the measure is to support the construction of bicycle infrastructure and improve access to the bicycle road network for citizens. The measure consists of bike path projects as well as knowledge and innovation projects.

Target 52 consists in final project reports or capital expenditure account reports (*anlægsregnskab*) covering 20 bike projects.

Target 52 is the second and last target of the investment, and it follows the completion of target 51, related to the initialisation of construction of at least 45 km of new bike paths.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Annex 1 - Final project report for *Cyklistforbundet* to the Danish Road Directorate on establishing good cycling habits in adolescence.	Final project report documenting the official filings of the finalisation of the project. The document is signed and dated 25 September 2023 by the project responsible and the financially responsible.
3	Annex 2 - Final project report for *Dansk Cykelturisme* to the Danish Road Directorate on ways to increase cycling in Danish holiday destinations.	Final project report documenting the official filings of the finalisation of the project. The document is signed and dated 26 May 2025 by the project responsible and the financially responsible.
4	Annex 3 - Final project report for *Dansk Skolecykling* to the Danish Road Directorate safe seniors on electric bikes.	Final project report documenting the official filings of the finalisation of the project. The document is signed and dated 29 September 2023 by the project responsible and the financially responsible.
5	Annex 4 - Final project report for Faxe Municipality to the Danish Road Directorate on better bike paths at the same price.	Final project report documenting the official filings of the finalisation of the project. The document is signed and dated 15 December 2022 by the project responsible and the financially responsible.
6	Annex 5 - Final project report for Haderslev Municipality to the Danish Road Directorate on Norgesvej and Louisevej, Haderslev.	Final project report documenting the official filings of the finalisation of the project. The document is signed and dated 24 March 2025 by the project responsible and the financially responsible.

7	Annex 6 - Final project report of for Halsnaes Municipality to the Danish Road Directorate on shared paths on Hanehovedvej, Hanehoved.	Final project report documenting the official filings of the finalisation of the project. The document is signed and dated 9 October 2025 by the project responsible and the financially responsible.
8	Annex 7 - Final project report for Hjoerring Municipality to the Danish Road Directorate on railway bridge on Halvorosmindevej, Hjorring.	Final project report documenting the official filings of the finalisation of the project. The document signed and is dated 6 November 2025 by the project responsible and the financially responsible.
9	Annex 8 - Final project report for Ikast-Brande Municipality to the Danish Road Directorate on Vejlevej, Brande - Cycle paths from the city limits to the roundabout at Thyregodvej.	Final project report documenting the official filings of the finalisation of the project. The document is signed and dated 21 March 2025 by the project responsible and the financially responsible.
10	Annex 9 - Final project report for IT University Copenhagen (ITU) to the Danish Road Directorate on network analysis of the Danish bicycle infrastructure.	Final project report documenting the official filings of the finalisation of the project. The document is signed and dated 26 August 2025 by the project responsible and the financially responsible.
11	Annex 10 - Final project report for Jens Falk Trafikrådgivning to the Danish Road Directorate on updating and digitising the future Bicycle Parking Handbook.	Final project report documenting the official filings of the finalisation of the project. The document is signed and dated 15 January 2024 by the project responsible and the financially responsible.
12	Annex 11 - Final project report for Kolding Municipality to the Danish Road Directorate on The Arch: an important missing link.	Final project report documenting the official filings of the finalisation of the project. The document is signed and dated 30 January 2025 by the project responsible and the financially responsible.
13	Annex 12 - Final project report for Copenhagen Municipality to the Danish Road Directorate on strategic analysis of everyday cycling.	Final project report documenting the official filings of the finalisation of the project. The document is signed and dated 14 December 2023 by the project responsible and the financially responsible.
14	Annex 13 - Final project report for Norddjurs Municipality to the Danish Road Directorate on safe bicycle connection to Hessel Station.	Final project report documenting the official filings of the finalisation of the project. The document is signed and dated 14 October 2025 by the project responsible and the financially responsible.
15	Annex 14 - Final project report for Randers Municipality to the Danish Road Directorate on the role of parents in cycling promotion.	Final project report documenting the official filings of the finalisation of the project. The document is signed and dated 31 March 2025 by the project responsible and the financially responsible.
16	Annex 15 - Final project report for Ringsted Municipality to the Danish Road Directorate on one way cycle paths along Haslevvej.	Final project report documenting the official filings of the finalisation of the project. The document is signed and dated 6 November 2025 by the project responsible and the financially responsible.
17	Annex 16 - Final project report for Danish Red Cross to the Danish Road Directorate on everyone in the cycling community – from student to cyclist.	Final project report documenting the official filings of the finalisation of the project. The document is signed and dated 12 November 2024 by the project responsible and the financially responsible.
18	Annex 17 - Final project report for *Trafik i Børnehøjde* to the Danish Road Directorate on students as traffic experts – behaviour before	Final project report documenting the official filings of the finalisation of the project. The document is signed and dated 29 June 2023 by the project responsible and the financially responsible.

	construction.	
19	Annex 18 - Final project report for Trafitec ApS to the Danish Road Directorate on intersection with two-way cycle paths.	Final project report documenting the official filings of the finalisation of the project. The document is signed and dated 5 February 2024 by the project responsible and the financially responsible.
20	Annex 19 - Final project report for Vejle Municipality to the Danish Road Directorate on safe crossing of Bredstenvej.	Final project report documenting the official filings of the finalisation of the project. The document is signed by the project responsible and the financially responsible but does not report a signature date. The underlying project accounting is signed by the project manager and dated 7 January 2026. The report indicates that the project period was between 10 March 2022 and 31 December 2025.
21	Annex 20 - Final project report for Vesthimmerland Municipality to the Danish Road Directorate on cycle path in old railway line, connecting urban development with overall path connection and bus terminal.	Final project report documenting the official filings of the finalisation of the project. The document is signed by the project responsible and the financially responsible and dated 12 January 2026.

3. Analysis:

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

Final project reports or capital expenditure account reports (*anlægsregnskab*) covering 20 bike projects.

The Danish authorities provided 20 final project reports (*slutrapportering*) (evidence 2 to 21).

The reports cover 20 bike projects funded under the bicycle pool grants (cykelpuljerne). Moreover, the titles of the projects confirm that the projects are bike related (evidence 2 to 21, page 1). In particular:

- Each of the 20 final project reports identifies the grant recipient and the project period (evidence 2 to 21, page 1). Collectively, the reports demonstrate that the projects were completed during the period from October 2021 to December 2025.
- The 20 final project reports follow a similar structure that includes: project information (recipient, project title, project number and project period), project evaluation, project budget and accounts, auditor's comments, signatures and the grant payment request (evidence 2 to 21).

Furthermore, in line with the description of the measure, **the measure consists of bike path projects as well as knowledge and innovation projects.**

Based on the evidence provided, two main types of projects can be distinguished:

- bicycle infrastructure construction projects (evidence 6, 7, 8, 9, 12, 14, 16, 20, 21): the projects focus on the construction of physical cycling facilities, including bicycle bridges and safe road crossings;
- knowledge and innovation projects (evidence 2, 3, 4, 5, 10, 11, 13, 15, 17, 18, 19): the projects provide insights into bicycle infrastructure needs, research activities and the

strengthening of bicycle culture, for example through initiatives such as training children to cycle to school.

4. Commission Preliminary Assessment: Satisfactory fulfilled.

Number and name of the Target: 57 At least 7 public authorities have received funding for AI projects.

Related Measure: C6.R1 Digital strategy

Quantitative Indicator: Number

Baseline: 0

Target: 7

Time: Q4 2025

1. Context:

The objective of this measure is to address the main digital challenges for Denmark. The measure consists of the adoption of a new Digital Strategy in the Finance Act 2022 and of a new National Cybersecurity strategy, as well as in providing funding to projects.

Target 57 requires that at least seven public authorities received funding for artificial intelligence (AI) projects.

Target 57 is the third target or milestone of the reform, and it follows the completion of milestone 54 and milestone 61, related to the adoption of a new digital strategy and of a new National Cybersecurity strategy. It will be followed by target 58, target 59 and target 60, related to the provision of funding to companies for digital projects, as well as to public authorities for new technology projects and to support the reuse of data, respectively.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.
2	List of projects	The list provided by the Ministry of Digitalisation of the 26 public authorities which received funding for AI-related projects, including names of public authorities, CVR number and the amount of funding. The CVR number is the official 8-digit identification number for all registered companies and organisations in Denmark and can be used to identify the company in the Danish Central Business Register (Det Centrale Virksomhedsregister Søg i CVR).
3	Danish Central Business Register (Det Centrale Virksomhedsregister) website.	The website of the Danish Central Business Registe which was used to verify that the 26 entities included in evidence 2 were public. The website is https://datacvr.virk.dk/ and the Commission services accessed the website on 9 June 2026.
4	Project description "Automation-solutions in administration", dated 29	Description of AI related project submitted with the application to the grant by the Agency for Public

	June 2022	Finance and Management.
5	Project description “AI-based analysis of bone fractures”, dated 11 November 2024	Description of AI related project submitted with the application to the grant by the Danish Regions (Danske Regioner).
6	Project description “Data-based route- and shift-planning", dated 19 September 2024	Description of AI related project submitted with the application to the grant by the Danish National Association of Municipalities (Kommunernes Landsforening).
7	Project report “Automation-solutions in administration”, dated March 2025	Document by the Agency for Public Finance and Management describing the progress with the implementation of the project and mentioning project participants.
8	Project report “Business Case: Application of Fracture Algorithms at Regional Hospital Horsens and Aarhus University Hospital”, undated	Document by Region Midtjylland describing the progress with the implementation of the project in the region.
9	Project report “A Status Report – AI for Bone Fractures in Eastern Denmark”, dated 27 February 2026	Document by Region Hovedstaden/EastDenmark describing the progress with the implementation of the project in the region.
10	Project description “Data-based route- and shift-planning", dated 15 March 2026	Document by the Danish National Association of Municipalities (Kommunernes Landsforening) describing the progress with the implementation of the project and mentioning project participants.
11	Letter of commitment between the Danish Agency for Digital Government and the Agency for Public Finance and Management, dated 2 September 2022	Letter of commitment awarding funds for the implementation of the project: Automation-solutions in administration.
12	Letter of commitment between the Danish Agency for Digital Government and the Danish Regions (Danske Regioner) dated 5 December, 2024	Letter of commitment awarding funds for the implementation of the project: AI-based analysis of bone fractures.
13	Letter of commitment between the Danish Agency for Digital Government and the Danish National Association of Municipalities (Kommunernes Landsforening), dated 5 December 2024	Letter of commitment awarding funds for the implementation of the project: Data-based route- and shift-planning.
14	Extracts from the accounting system Navision Stat from the Agency for Digital Government.	Extracts from the internal accounting system Navision Stat showing that the Agency for Digital Government has transferred funding to the 26 public authorities. The extracts include the recording date, CVR number of the recipient, public authority name, disbursed amount and reference numbers ("Bilagsnr.") and a short reference to the grant pool for “new technology project description (“Beskrivelse”).
15	Bank statements	26 bank statements provided by the Agency for Governmental Administration showing that the funds

		have been sent to the public authorities.

3. Analysis:

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

At least seven public authorities have received funding for AI projects.

The Danish authorities provided a list of 26 public authorities (evidence 2) that received funding for three different projects. This exceeds the target of seven public authorities by 19 authorities. The list comprises one government agency (for project 1), two regional public authorities (for project 2), as well as 23 municipal public authorities (for project 3). The list also details the amounts each public authority received, along with the title of the projects awarded.

Through the CVR number included in evidence 2, it was possible to confirm that all 26 entities included in the list of beneficiaries (evidence 2) were public. The Commission services accessed the website of the Danish Central Business Register (Det Centrale Virksomhedsregister) (evidence 3) on 9 June 2026 and searched all 26 entities via their CVR numbers. This check was completed successfully, confirming that all entities listed in evidence 2 are public institutions.

The Danish authorities supplied project descriptions for each of the three projects awarded (evidence 4-6) to demonstrate that they were AI related. The project descriptions were submitted by the coordinating body for each of the projects as the key document in the application process regarding funding from the Uptake Fund for New Technologies.

The project descriptions outline the key objectives and scope of each initiative, demonstrating the AI related nature of the three projects. In particular:

i. For the project "Automation-solutions in administration", evidence 4 (page 1) describes that the initiative deploys AI-driven text models to automate case management by implementing a solution for automatic record-keeping of e-mails. The project follows a three-phase rollout, with final efficiency and scalability results expected by spring 2024. The Danish Agency for Public Finance and Management acts as the implementing adviser and primary developer (evidence 4, page 1).
ii. For the project "AI-based analysis of bone fractures", evidence 5 (page 1) describes that the initiative scales up Region Nord's AI X-ray solution across Denmark's other regions. The project leverages AI-powered image recognition to automate fracture and joint-damage detection in X-rays, enabling real-time diagnostic decision-support. Rollout to other regions begins in 2025, with full implementation expected by end-2027. The association Danish regions (*Danske Regioner*) is the project owner/coordinator (evidence 5, page 3).
iii. For the project "Data-based route- and shift-planning", evidence 6 (page 1) describes that the initiative scales AI-driven algorithms to automate and optimise home-care staff routing and shift scheduling and targeting up to 40 municipalities, aiming to free 1,460–2,050 FTEs nationwide. The first implementation phase of the partnership is scheduled for January 2025 to June 2026, with the second phase planned for 2026–2027. The Danish National Association of Municipalities (Kommunernes Landsforening) is the project owner/coordinator (evidence 6, page 5).

Evidence 7-10 demonstrates the progress of implementation and indicates the participating public authorities for each of the projects. For the project "Automation-solutions in administration" the report (evidence 7, page 3) describes that the Danish Agency for Public Finance and Management is

receiving the funding to implement the AI-solution across four different authorities (which are not included in the assessment as they have not received funding directly). For the project "AI-based analysis of bone fractures", evidence 8 and 9 report on the progress with implementation for the Danish regions Region Midtjylland and Region Hovedstaden/Østdanmark, where Region Østdanmark is a public authority in the process of being established and will include Region Hovedstaden. For the project "Data-based route- and shift-planning", evidence 10 (page 2) indicates that 32 municipalities are involved in the project. However, out of the 32 only the following 23 municipalities are included in the assessment as the remaining municipalities had not received funding from the Agency for Digital Government at the time of the assessment: Albertslund Kommune, Assens Kommune, Bornholms Regionskommune, Dragør Kommune, Esbjerg Kommune, Faxe Kommune, Frederikssund Kommune, Gribskov Kommune, Helsingør Kommune, Hillerød Kommune, Hvidovre Kommune, Jammerbugt Kommune, Norddjurs Kommune, Nyborg Kommune, Næstved Kommune, Odense Kommune, Odsherred Kommune, Ringkøbing-Skjern Kommune, Rødovre Kommune, Skive Kommune, Thisted Kommune, Varde Kommune and Aabenraa Kommune.

The Danish authorities also provided the letters of commitment (evidence 11-13) to demonstrate that the three projects were selected to receive funding. The letters of commitment were prepared by the Danish Agency for Digital Government and addressed to the coordinators of each of the three projects (page 1), namely:

1. The Danish Agency for Public Finance and Management (*Økonomistyrelsen*) for the project on "Automation-solutions in administration".
2. The Danish regions (*Danske Regioner*) for the project on "AI-based analysis of bone fractures".
3. The Danish National Association of Municipalities (Kommunernes Landsforening) for the project "Data-based route- and shift-planning".

To confirm that funding has been provided to the public authorities, the Danish authorities provided accounting screenshots from their internal accounting system Navision Stat (evidence 14), confirming that payments to the 26 public institutions[3] have been completed. This is demonstrated under section "Identification of the creditor and CVR number" *(Identifikation af kreditor og CVR*), where the name and CVR number are indicated under the section "Payment information" (*Betalingsoplysninger*) where it is specified that the status of the payment is "Paid" (*Betalt*) for each project payment (evidence 14, page 2). Moreover, the screenshots from the Navision Stat under the section "Extraction of creditor transactions" (*Udsøgning af kreditorposter*) (evidence 14) also provide a short reference linking the payment to the project either by making reference to the grant pool for "new technology" or to the project name or in one case, to the project number from the letter of commitments in the field "Description" (*Beskrivelse*).

To further confirm that the payments to the public authorities were completed, the Danish authorities provided bank statements for the 26 transactions (evidence 15). It was possible to link the screenshots from Navision Stat (evidence 14) to the bank statements (evidence 15) via the date of payment, the amounts disbursed, and the beneficiary ID number (*Afsenderreference*). One bank statement, for the transfer to "Region Hovedstaden", is slightly different from the others. It reflects the recipient's account rather than the payer's account and shows the amount received, but it is still possible to link the date of payment and amount to the Navision screenshot. The bank statement also includes a reference to the new technology project.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

[3] The payment to "Region Hovedstaden" is addressed to the project coordinator "Danske Regioner".

Number and name of the Target: 58 At least 500 companies have received funding for digital projects.

Related Measure: C6.R1 Digital strategy

Quantitative Indicator: Number

Baseline: 0

Target: 500

Time: Q4 2025

1. Context:

The objective of this measure is to address the main digital challenges for Denmark. The measure consists of the adoption of a new Digital Strategy in the Finance Act 2022 and of a new National Cybersecurity strategy, as well as in providing funding to projects.

Target 58 requires that at least 500 companies received funding for digital projects.

Target 58 is the fourth milestone or target of the reform, and it follows the completion of milestone 54 and milestone 61, related to the adoption of a new digital strategy and of a new National Cybersecurity strategy, and target 57, related to the provision of funding to public authorities for AI projects. It will be followed by target 59 and target 60, related to the provision of funding to public authorities for new technology projects and to support the reuse of data.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.
2	List of beneficiaries	List consists of 853 unique companies, identified by their CVR number, that have received funding under the SME:Digital program.
3	Executive Order No. 1918 of 7 October 2021 on subsidies within the SME:Digital programme (*Bekendtgørelse om tilskud under programmet SMV: Digital*).	Executive order detailing the SME:Digital program calls, valid for the period from 12 October 2021 to 30 June 2022.
4	Executive Order No. 809 of	Executive order detailing the SME:Digital program

	2 June 2022 on subsidies within the SME:Digital programme (*Bekendtgørelse om tilskud under programmet SMV: Digital*).	calls, valid for the period from 1 July 2022 to 31 December 2023.
5	Executive Order No. 1377 of 27 November 2023 on subsidies within the SME:Digital programme (*Bekendtgørelse om tilskud under programmet SMV: Digital*).	Executive order detailing the SME:Digital program calls, valid for the period from 1 January 2024 to 30 June 2024.
6	Executive Order No. 556 of 31 May 2024 on subsidies within the SME:Digital programme (*Bekendtgørelse om tilskud under programmet SMV: Digital*).	Executive order detailing the SME:Digital program calls, valid for the period as of 1 July 2024. Executive order remains valid unless amended or repealed.
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units:		
7	Application form used by companies to apply for funding for digital projects	The project application forms include a project description on page 3 (Section "B. Projektbeskrivelse").
8	Extracts from the accounting system Navision.	Extracts from the accounting system Navision, provided by Danish Business Authority, certifying that the grant has been transferred to the awarded company referenced in the list of beneficiaries provided under evidence 2. The extracts include the following information on the company responsible for the awarded project: CVR number, TIL number, company name, disbursed amount, EUSMV number.
9	Payment overview list	Overview of final amounts disbursed to the awarded companies. This document links the payment information to a specific case, TIL and CVR number for each company.
10	Letter of disbursement	Letter of disbursement of the grant from the Danish Business Authority to the company responsible for the awarded project.

3. Analysis:

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

At least 500 companies have received funding for digital projects.

The list of beneficiaries (evidence 2) contains 853 companies that received funding under SME:Digital between 2022 and 2025, therebyexceeding the target of 500 companies by 353 units. The grant calls of SME:Digital between 2022 and present were governed by the following Executive Orders:

- Executive Order No. 1918 of 7 October 2021 on subsidies within the SME:Digital programme for the period from 12 October 2021 to 30 June 2022 (evidence 3);
- Executive Order No. 809 of 2 June 2022 on subsidies within the SME:Digital programme for the period 1 July 2022 to 31 December 2023 (evidence 4);
- Executive Order No. 1377 of 27 November 2023 on subsidies within the SME:Digital programme for the period from 1 January 2024 to 30 June 2024 (evidence 5);
- Executive Order No. 556 of 31 May 2024 on subsidies within the SME:Digital programme for the period from 1 July 2024 to present (evidence 6).

Following the selection of a random sample of 60 units, Denmark submitted application forms to the SME:Digital programme (evidence 7), extracts from the internal accounting system Navision of the Danish Business Authority (evidence 8) and letters of disbursement (evidence 10) for each sampled unit.

The project application forms to the SME:Digital programme (evidence 7) reported under paragraph 2B “Project description” (page 3) a description of the nature of the project for which the companies were seeking funding. The evidence provided for the sample of 60 units confirmed that all sampled projects were digital projects.

Extracts from the accounting system Navision (evidence 8) which include information from the creditor module of the Navision accounting system on the recording of the payment and the disbursement made with a unique payment identification reference confirm that funding was provided to the companies. The information was further cross-referenced to the case number in the list of payments for the sampled units (evidence 9) with the official 8-digit identification number for all registered companies and organisations in Denmark (CVR number) and payment identification numbers (TIL number). The evidence provided for the sample of 60 units confirmed that each sampled company received funding under the SME:Digital scheme.

The Commission services conducted an on-the-spot check on 12 June 2026 to verify in real-time that the Danish Business Authority, using the Navision system, could extract specific payment confirmations. This check was completed successfully, confirming that the provided screenshots contained accurate information and that the amounts declared in the letter of disbursement (evidence 10) were disbursed to the corresponding beneficiary by the Danish Business Authority.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 59 At least 15 public authorities have received funding for new technology projects carried out in collaboration with a private entity.

Related Measure: C6.R1 Digital strategy

Quantitative Indicator: Number

Baseline: 0

Target: 15

Time: Q4 2025

1. Context:

The objective of this measure is to address the main digital challenges for Denmark. The measure consists of the adoption of a new Digital Strategy in the Finance Act 2022 and of a new National Cybersecurity strategy, as well as in providing funding to projects.

Target 59 prescribes that at least 15 public authorities have received funding for new technology (*nye teknologier*) projects carried out in collaboration with a private entity.

Target 59 is the fifth target or milestone of the reform, and it follows the completion of milestone 54, milestone 61, target 57 and target 58, related to the adoption of a new digital strategy and of a new National Cybersecurity strategy, the provision of funding to companies for digital projects, as well as to public authorities for new technology projects, respectively. It will be followed by target 60, which requires that at least 4 public institutions have received funding to support reuse of data.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	List of public authorities that received funding for new technology projects	The list provides the names and CVR numbers of the 24 public authorities that received funding for new technology projects. The CVR number is the official 8-digit identification number for all registered companies and organisations in Denmark and can be used to identify the entity in the Danish Central Business Register (Det Centrale Virksomhedsregister Søg i CVR).
3	Danish Central Business Register (Det Centrale Virksomhedsregister) website	The website of the Danish Central Business Registe which was used to verify that the 24 entities included in evidence 1 were public. The website is https://datacvr.virk.dk/ and the Commission services accessed the website on 9 June 2026.
4	Project description “Data-based resource savings in- municipal buildings – a green transition pathway”	Project description submitted with the application to the grant by Høje-Tåstrup Municipality, in participation with Rødovre Municipality, Ballerup Municipality, Rudersdal Municipality and Sorø Municipality (5 public authorities)
5	Project description "FleetOptimiser"	Project description submitted with the application to the grant by Aarhus Municipality, in participation with Aalborg

		Municipality, Esbjerg Municipality, Favrskov Municipality, Hedensted Municipality, Helsingør Municipality, Holbæk Municipality, Kerteminde Municipality, Københavns Municipality, Norddjurs Municipality, Slagelse Municipality, Syddjurs Municipality, Sønderborg Municipality and Region Midtjylland (14 public authorities)
6	Project description "Digital skin cancer diagnosis" (*Digital Hudkræftdiagnostik*)	Project description submitted with the application to the grant by Region Hovedstaden, in participation with Region Midtjylland, Region Nordjylland, Region Sjælland and Region Syddanmark (5 public authorities).
7	Letter of commitment for project "Data-based resource savings in- municipal buildings – a green transition pathway"	Letter of commitment from the Danish Agency for Digital Government to Høje-Taastup Municipality confirming the funding to the project "Data-based resource savings in- municipal buildings – a green transition pathway". The letter is dated 22 December 2022.
8	Letter of commitment for project "FleetOptimiser"	Letter of commitment from the Danish Agency for Digital Government to Aarhus Municipality confirming the funding to the project "FleetOptimiser". The letter is dated 22 December 2022.
9	Letter of commitment for project "Digital skin cancer diagnosis"	Letter of commitment from the Danish Agency for Digital Government to Region Hovedstaden confirming the funding to the project "Digital skin cancer diagnosis". The letter is dated 8 September 2023
10	Extracts from the accounting system Navision Stat from the Agency for Digital Government	Extracts from the internal accounting system Navision Stat showing that the Agency for Digital Government has transferred funding to the three project owners. The extracts include the recording date, CVR number of the recipient, public authority name, disbursed amount and reference numbers ("bilagsnr.") and external reference number ("eksternt bilagsnr.").
11	Bank statements from the Agency for Governmental Administration	Bank statements provided by the Agency for Governmental Administration showing that funds have been sent to the three project owners.
12	Service contract between the Municipality of Ballerup and Ento Labs	Document proving the participation of a private entity in project "Data-based resource savings in- municipal buildings – a green transition pathway". The agreement was signed by both parties on 28 May 2025.
13	Agreement of service between the Municipality of Aarhus and Droids Agency	Agreement proving the participation of a private entity in the project "FleetOptimiser". The agreement is dated 13 July 2023.
14	Supply contract between Region Hovedstaden and Melatech ApS	Supply contract proving the participation of a private entity to project "Digital skin cancer diagnosis". The contract is signed by both parties on 12 March 2024.
15	Project report for project "Data-based resource savings in municipal buildings – a green transition pathway"	Document describing the progress for the project "Data-based resource savings in municipal buildings – a green transition pathway" and confirming the participation of five municipalities. The document is dated 26 February 2026 and was prepared by the project manager of the liaison entity representing the group of project partners, on behalf of the project owner Høje-Taastrup Municipality.
16	Project report for project	Document describing the progress for the project

	"FleetOptimiser"	"FleetOptimiser" and confirming the participation of fourteen public authorities. The document is dated 30 March 2025 and was prepared by the project owner Aarhus Municipality.
17	Project report for project "Digital skin cancer diagnosis"	Document describing the progress for the project "Digital skin cancer diagnosis" and confirming the participation of five Regions. The document is dated February-March 2026 and was prepared by the project owner Region Hovedstaden.
18	Executive Order (*Bekendtgørelse*) No. 547 of 4 May 2022 on "the subsidy pool for new technologies"	The Executive Order was published in the Official Journal A on 4 May 2022 and entered into force on 5 May 2022 establishing the framework for the grant scheme for new technologies. The order defines the purpose, eligible applicants, funding conditions, administrative procedures and requirements for project-based subsidised aimed at implementing and/or scaling new technologies in the public sector. Link: https://www.retsinformation.dk/eli/lta/2022/547

3. Analysis:

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

At least 15 public authorities have received funding for new technology (*nye teknologier*) projects carried out in collaboration with a private entity.

The Danish authorities provided a list of public authorities that received funding for new technology projects (evidence 2) with their name and CVR number (unique business identifier in the Danish Central Business Register). The list includes 24 entities, exceeding the target by nine entities.
Through the CVR number included in evidence 2, it was possible to confirm that all 24 entities included in the list of beneficiaries (evidence 2) were public authorities. The Commission services accessed the website of the Danish Central Business Register (Det Centrale Virksomhedsregister) (evidence 3) on 9 June 2026 and searched all 24 entities via their CVR numbers. This check was completed successfully, confirming that all entities listed in evidence 2 are public authorities.

The Danish authorities provided project descriptions (evidence 4, 5 and 6) and letters of commitments (evidence 7, 8 and 9) to demonstrate that the projects were submitted under the subsidy pool for new technologies (*Nye Teknologier*).

According to sections 1-3 of the Executive Order No. 547 of 4 May 2022 on the subsidy pool for new technologies (hereinafter referred to as "Executive Order No. 547") (evidence 18), the subsidy pool supports a project-based funding model for grant recipients, such as public authorities. Chapter 2, section 3 (2) describes the possibility of collaboration between the grant recipient ('*tilskudsmodtager*') and other public or private entities. The Executive Order No. 547 accommodates for such collaboration with other public or private actors as Chapter 4, section 7 specifies that funding may cover project-related net expenditures ('*projektrelaterede nettoudgifter*'), which may include costs related to cooperation partners ('*samarbejdspartnere*'). The Executive Order No. 547 does not specify further the form of collaboration between the entities but requires in Chapter 2 and 4 that it is the grant recipient which is responsible for the application to the grant, receipt of funds and compliance with the conditions set out in the Executive Order No. 547. This is further confirmed in Chapter 5, where obligations concerning accounting, audit and reporting are placed only on the grant recipient.

The project description “Data-based resource savings in municipal buildings – a green transition pathway” (evidence 4) was submitted by Høje-Taastrup Municipality as part of its application for funding under the Agency for Digital Government’s New Technologies Grant Pool (page 1). As explained on page 1 of the project description (evidence 4), Høje-Taastrup Municipality applied to participate in the grant pool in cooperation with four other municipalities (Rødovre, Ballerup, Rudersdal and Sorø).

The project description “FleetOptimiser” (evidence 5) was submitted by Aarhus Municipality as part of its application for funding under the Agency for Digital Government’s New Technologies Grant Pool (page 4). As explained in paragraph 5 “Parties involved” (page 13), Aarhus Municipality applied to participate to the grant pool in cooperation with thirteen other public authorities (Aalborg Municipality, Esbjerg Municipality, Favrskov Municipality, Hedensted Municipality, Helsingør Municipality, Holbæk Municipality, Kerteminde Municipality, Københavns Municipality, Norddjurs Municipality, Slagelse Municipality, Syddjurs Municipality, Sønderborg Municipality and Region Midtjylland).

The project description “Digital skin cancer diagnosis” (evidence 6) was submitted by the Region Hovedstaden as part of its application for funding underthe Agency for Digital Government’s New Technologies Grant Pool. As explained in paragraph “Regional project promoters” (page 13), Region Hovedstaden applied to participate in the grant pool in cooperation with four other public authorities (Region Midtjylland, Region Nordjylland, Region Sjælland and Region Syddanmark).

The Danish authorities also provided three letters of commitment (evidence 7 to 9) to demonstrate that the three projects outlined above were granted funding under the Agency for Digital Government’s New Technologies Grant Pool. The letters of commitment were addressed to the three respective project owners, namely:

- Høje-Taastrup Municipality (evidence 7) for the project “Data-based resource savings in municipal buildings – a green transition pathway” (evidence 4);
- Aarhus Municipality (evidence 8) for the project “FleetOptimiser” (evidence 5);
- Region Hovedstaden (evidence 9) for the project “Digital skin cancer diagnosis” (evidence 6).

The project reports (evidence 15 to 17) demonstrate the implementation progress of the three projects and confirm the active involvement of all participating public authorities. For the project “Data-based Resource Savings in Municipal Buildings – A Green Transition Pathway” (evidence 4), the project report (evidence 15) identifies Høje-Taastrup, Rødovre, Ballerup, Rudersdal and Sorø as participating municipalities and describes their roles as Level 1 and Level 2 partners (page 7). Pages 8–10 outline municipality-specific activities, implementation measures and results, evidencing their active participation and collaboration. Page 11 further provides municipality-level financial information, including staff and consultancy costs, hardware investments, time allocation and budget adjustments.

- For “FleetOptimiser” (evidence 5), the project report (evidence 16, page 3) explains that the project, funded through the Danish Agency for Digitalisation’s programme for new technologies, aimed to support the integration of intelligent fleet management across fourteen participating public authorities listed on page 8. Pages 8–10 document implementation activities, knowledge-sharing initiatives, coordination mechanisms and support structures established for the participating authorities, demonstrating that project resources were allocated to and used by all participants involved in the collaboration.

- For “Digital Skin Cancer Diagnosis” (evidence 6), the project report (evidence 17, page 4–6) confirms that the solution was deployed across Region Hovedstaden, Region Sjælland,

Region Nordjylland, Region Syddanmark and Region Midtjylland, demonstrating their participation and collaboration in the operational rollout. Pages 5–7 describe the establishment of teledermatology capacity, including staffing, workflows and integration into hospital systems, with specific references to regional hospitals and dermatology departments. Pages 6–8 further document implementation activities across the regions, indicating that project funding was used to support staffing, infrastructure and deployment throughout the participating healthcare systems.

To confirm that the public authorities received funding, the Danish authorities provided accounting screenshots from their internal accounting system Navision Stat (evidence 10), confirming that the payments to the three project owners, namely Høje-Taastrup Municipality, Aarhus Municipality and Region Hovedstaden) have been completed and received. This is demonstrated under the section "Payment information" (*Betalingsoplysnger*) where it is specified that the status of the payment is "received" (*Modtaget*) for the three project payments (evidence 10, page 2). In accordance with chapter 4 of the Executive Order No. 547 (evidence 18), the funds were transferred to the the coordinating public authority for each of the three projects. To further confirm that the three payments to the project owners were completed, the Danish authorities provided bank statements for the three transactions (evidence 11). It was possible to link the screenshots from Navision Stat (evidence 10) to the bank statements (evidence 11) via the dates of payment, the total amounts disbursed and the beneficiary ID number (*Afsenderreference*) which corresponded in the three sets of documents for the three projects.

Finally, to demonstrate that the three projects were carried out in collaboration with a private entity, the Danish authorities provided:

- A service contract (evidence 12) between ENTO Labs ApS and the Municipality of Ballerup for the project "Data-based resource savings in municipal buildings – a green transition pathway" (evidence 4), signed by both parties. Moreover, the project report (evidence 15, pages 1-2) further demonstrates the concrete collaboration and deliverables provided by ENTO Labs, such as the AI-based alarms or the establishment of an automated data connection and meter registration system.
- An agreement (evidence 13) between the Municipality of Aarhus and Droids Agency for the project "FleetOptimiser" (evidence 5). The agreement is dated 13 July 2023.
- A supply contract (evidence 14) between Region Hovedstaden and Melatech ApS for the project "Digital skin cancer diagnosis". The contract is signed by both parties on 12 March 2024.

Through the CVR number included in evidence 12, 13 and 14, it was possible to confirm that all three entities were private. The Commission services accessed the website of the Danish Central Business Register (Det Centrale Virksomhedsregister) (evidence 3) on 9 June 2026 and searched all three entities via their CVR numbers. This check was completed successfully, confirming that all entities listed in evidence 12, 13 and 14 are private.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 60 At least 4 public institutions have received funding to support reuse of data.

Related Measure: C6.R1 Digital strategy

Quantitative Indicator: Number

Baseline: 0

Target: 4

Time: Q4 2025

1. Context:

The objective of this measure is to address the main digital challenges for Denmark. The measure consists of the adoption of a new Digital Strategy in the Finance Act 2022 and of a new National Cybersecurity strategy, as well as in providing funding to projects.

Target 60 requires the disbursement of funding to at least four public institutions to support the reuse of data.

Target 60 is the sixth milestone or target of the reform, and it follows the completion of milestone 54 and milestone 61, related to the adoption of a new digital strategy and of a new National Cybersecurity strategy respectively, and target 57, target 58 and target 59 related to the provision of funding to public authorities for artificial intelligence projects, companies for digital projects, as well as to public authorities for new technology projects.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the target (including all the constitutive elements) was satisfactory fulfilled.
2	List of project beneficiaries prepared by the Danish Authorities on 21 May 2026	The list provides the names of the nine entities receiving funding together with their CVR number. The CVR number is the official 8-digit identification number for all registered companies and organisations in Denmark and can be used to identify the company in the Danish Central Business Register (Det Centrale Virksomhedsregister Søg i CVR)
3	Project agreement between Geological Survey of Denmark and Greenland (GEUS) and the Agency for Digital	The agreement covers the reuse of three existing datasets.

	Government, dated 6 June 2024	
4	Project description by the Danish Agency for Climate Data, dated 20 February 2023	General description of a 3D data model based on shared public-sector base data by the Danish Agency for Climate Data.
5	Project brief and work programme by the Danish Agency for Climate Data, dated 9 June 2023	Project brief and work programme for a pilot project with a 3D data model based on shared public-sector base data by the Danish Agency for Climate Data.
6	Project brief by the Danish National Archive, dated 21 June 2024	Project brief by the Danish National Archive describing the background, main elements and a cost estimate for the project.
7	Project brief by the Danish authority for infectious disease, undated	Project brief by the Danish authority for infectious disease describing the data, activities, outputs and cost estimate for the project.
8	Project brief by Region Midtjylland/ Sundhedsvæsenets Kvalitetsinstitut, dated 2 October 2025	Project brief by Sundhedsvæsenets Kvalitetsinstitut describing the background, main elements and a cost estimate for the project.
9	Project brief by Statistics Denmark, undated.	Project brief by Statistics Denmark outlining the background and major elements of the data integration project.
10	Project brief (Technical) by the Danish Environmental Portal, dated 10 October 2022	Technical project brief by the Danish Environmental Portal describing the background, main elements and a cost estimate for the project.
11	Project brief (Governance) by the Danish Environmental Portal, dated 13 October 2022	Project brief by the Danish Environmental Portal on governance related to the production of metadata describing the background, main elements, timeline and a cost estimate for the project.
12	Project brief by the National Agency for IT and Learning, dated 2 April 2025	Project brief by the National Agency for IT and Learning setting out the background, main elements and a cost estimate for the project.
13	Project brief by the Danish Agency for Labour Market and Recruitment, dated 19 May 2025	Project brief by the Danish Agency for Labour Market and Recruitment setting out the background, main tasks, timeline and a cost estimate for the project.
14	Project report by GEUS, dated 19 December 2024	The project report by GEUS presents the project's objectives, activities, and outcomes.
15	Project report by the Danish Agency for Climate Data, undated	The project report by the Danish Agency for Climate Data is a benefits realisation report and presents the project's objectives, feedback from workshops including on the pilot project 3D data model and key findings regarding a roll-out of a national model.
16	Project report by the Danish National Archive, dated 28 August 2025	The project report by the Danish National Archive presents the project's objectives, main activities and key findings for future

		work.
17	Project report by the Danish authority for infectious disease, dated 12 December 2025	The project report by the Danish authority for infectious disease presents the project's objectives, activities, and outcomes.
18	Project report by Region Midtjylland/ Sundhedsvæsenets Kvalitetsinstitut, dated 18 December 2025	The project report by Sundhedsvæsenets Kvalitetsinstitut presents the project's objectives, outcomes, and next steps.
19	Project report by Statistics Denmark, dated 11 March 2026	The project report by Statistics Denmark presents the project's objectives, outcomes, and key findings.
20	Project report by the Danish Environmental Portal, dated April 2026	The project report by the Danish Environmental Portal presents the project's activities, and main outcomes.
21	Project report by the National Agency for IT and Learning, dated 2 April 2025	The project report by the National Agency for IT and Learning presents the project's activities and main outcomes, and key findings.
22	Project report by the Danish Agency for Labour Market and Recruitment, dated 27 November 2025	The project report by the Danish Agency for Labour Market and Recruitment presents the project's outcomes.
23	Danish Agency for Digital Government selection criteria for project funding, undated.	Evaluation criteria used by The Danish Agency for Digital Government to select projects suitable to receive RRF funding
24	Extracts from the accounting system Navision Stat from the Agency for Digital Government.	Extracts from Navision Stat showing that the Agency for Digital Government (Digitaliseringsstyrelsen) has registered and initiated payments to eight public institutions. The extracts include the following information on the receipient: recording date, CVR number, company name, disbursed amount and reference numbers ("bilagsnr.") and external reference number ("eksternt bilagsnr.").
25	Invoices received by the Agency for Digital Government	Invoices received by the Agency for Digital Government from eight of the public institutions for work on the projects to reuse data (all projects except the one by Statistics Denmark (Danmarks Statistik)).
26	Bank statements for transfers	Nine bank statements provided by the Agency for Governmental Administration (Statens Administration) showing that funds have been sent to eight different public institutions (all projects except the one by Statistics Denmark (Danmarks Statistik)).
27	Danish Central Business Register (Det Centrale Virksomhedsregister)	The website of the Danish Central Business Registe which was used to verify that the nine entities included in evidence 1 were public.

	website.	The website is https://datacvr.virk.dk/ and the Commission services accessed the website on 26 May 2026.

3. Analysis:

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

At least 4 public institutions have received funding to support the reuse of data.

The Danish authorities provided a list of the nine entities (evidence 2) that received funding together with their name and CVR number (unique business identifier in the Danish Central Business Register), exceeding the target by five entities.

Using the CVR number, it is possible to verify through the Danish Central Business Register (Det Centrale Virksomhedsregister) whether an entity is public or private. The Danish authorities indicated that all nine institutions are public (evidence 1). Commission services accessed the Danish Central Business Register (evidence 27) on 26 May 2026 to verify that the nine entities are public institutions. This check was completed successfully, confirming that the nine entities are public institutions.

The Danish authorities have supplied project briefs (evidence 4-13) or in one case an agreement (evidence 3) as well as project reports (evidence 14-22) for each of the projects to demonstrate that the projects support the reuse of data. The project briefs were submitted by each of the public institutions to the Agency for Digital Government (Digitaliseringsstyrelsen) or in the case of the agreement signed between the public institution and the Agency for Digital Government. The Agency for Digital Government is the granting authority and responsible for the "Datavejviser" initiative that catalogs and helps businesses, researchers, authorities, and the public find and access available Danish public-sector data. The project briefs and the agreement outline the key objectives and scope of each initiative to support the reuse of data. Grant decisions under the "Datavejviser" initiative follow a number of evaluation criteria (evidence 23). After the projects were carried out, the project beneficiaries prepared reports describing the results achieved.

To verify funding disbursements, the Agency for Digital Government (Digitaliseringsstyrelsen) provided accounting screenshots from their internal accounting system, Navision Stat (evidence 23)[4], confirming registration of payments to eight public institutions. Specifically, of the nine public institutions listed in evidence 2, payments could be verified in Navision Stat for eight of them with the exception being the project by Statistics Denmark. The project undertaken by Statistics Denmark is funded through appropriations under the Danish Finance Acts. Given the different nature of the verification of this funding, it has not been assessed further.

[4] It should be noted that "National Agency for It and Learning2 is listed under its former name of "UNI-C Danmarks EDB-Cen.f.Forsk" and the Danish National Archive (Rigsarkivet) is listed under its former name of "Statens Arkiver" in this annex.

The link between each of the eight projects to the entries in the Agency for Digital Government's internal accounting system Navision Stat (evidence 24) is documented through invoices (evidence 25) from each of the public institutions to the Agency for Digital Government. The number ("Nummer") in the top right corner of each of the invoices corresponds with the "Eksternt bilagsnr." in Navision Stat. Moreover, each of the invoices provides a short description linked to the project through the information provided in the fields "Beskrivelse", "Yderligere oplysninger" and "Note".

Bank statements (evidence 26) provided by the Agency for Governmental Administration further confirm that the payments to the eight public institutions took place, specifying the transferred amounts and, for six projects, includes a reference number (”bilagsnr”) in the "Tekst" field, linking the bank statements to Navision Stat (evidence 24). For the two projects by the Danish Agency for Climate Data (Klimadatastyrelsen) and the Danish Environmental Portal (Danmarks Miljøportal), the bank statements list only the recipient's name and the amount as indicated in Navision Stat.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 79 Implementation of measures on heating network

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

Qualitative Indicator: Measures on heating network have been implemented.

Time: Q2 2026

1. Context:

The objective of the measure is to contribute to the roll-out of green heating solutions and onshore renewable energy projects. The measure consists of establishing NEKST, publishing its recommendations, and taking follow-up action.

Milestone 79 requires that guidance for district heating companies and/or municipalities on different topics has been published, that legal acts setting a maximum depreciation period of 45 years for pipelines and associated valves for the transmission and distribution of heated water, steam or gas (excluding natural gas) and repealing the price cap for companies supplying surplus heat have entered into force and that municipalities have approved project proposals for district heating.

Milestone 79 is the second milestone of the reform, and it follows the completion of milestone 78. It will be followed by milestone 81, related to the entry into force of legal acts on renewable energy deployment.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Guidance on "Conversion from natural gas to district heating: A guide to a quick and efficient process from sketch to customer connection" published by the Ministry of Climate, Energy and Utilities in March 2024	The guidance was published on the Ministry's website: https://www.kefm.dk/klima/nekst-den-nationale-energikrisestab/nekst-arbejdsgruppe-farvel-til-gas-i-danske-hjem- It can be downloaded directly through the following link: Konvertering fra naturgas til fjernvarme The guidance supports district heating companies and municipalities in optimising the process of district heating projects, from the preparation of a project proposal to the connection of district heating customers. The website was checked by Commission's services in May 2026 and confirmed that the guidance was published.
3	Guidance on "district heating companies' coverage of costs for establishing new district heating areas or expanding existing district heating areas and consumers' connection	The guidance has been published by the Danish Energy Agency on 1 March 2024 and is available at this link: https://ens.dk/media/2276/download The document provides guidelines to district heating companies on coverage of costs for establishing new district

	fees" published by the Danish Energy Agency	heating areas or expanding existing district heating areas and consumers' connection fees. The website was checked by Commission's services in May 2026 and confirmed that the guidance was published.
4	Executive Order No. 1738 of 30 December 2024 on "Depreciation"	The Executive Order was published on the Official Journal A on 31 December 2024 and entered into force on 1 January 2025. Link: https://www.retsinformation.dk/eli/lta/2024/1738
5	Act No. 738 of 20 June 2025 on "amending the Act on Heat Supply"	The Act was published on the Official Journal A on 21 June 2025 and entered into force on 1 July 2025. Link: https://www.retsinformation.dk/eli/lta/2025/738 The Act amended the Act on Heat Supply No. 124 of 2 February 2024, which entered into force on 7 February 2024. The Act on Heat Supply was consolidated by Act No. 465 of 7 May 2026. Link to the Act on Heat Supply No. 124 of 2 February 2024: https://www.retsinformation.dk/eli/lta/2024/124 Link to consolidated text: https://www.retsinformation.dk/eli/lta/2026/465

Evidence on approved district heating projects:

Municipality Code (for easy consultation of evidence in FENIX)	No	Name	No	Name
161	6a	Approval by Glostrup municipality of the district heating project Fjernvarme Til Gasforsynede Områder on 25/01/2023 Link to minutes of municipal council's meeting (Item 4): https://dagsorden.glostrup.dk/dagsorden/kommunalbestyrelsen-25-01-2023-19-00	6b	Project proposal titled Fjernvarme Til Gasforsynede Områder of 07/11/2022 by the company GLOSTRUP VARME A/S
167	7a	Approval by Hvidovre municipality of the district heating project Konvertering til fjernvarme af Avedøre Landsby on 31/05/2023	7b	Project proposal titled Konvertering til fjernvarme af Avedøre Landsby of 15/03/2023 by the company Hvidovre District Heating Company a.m.b.a.
169	8a	Approval by Høje-Taastrup municipality of the district heating project Fjernvarmeforsyning Af Bygaden I Høje Taastrup Kommune on 17/05/2022	8b	Project proposal titled Fjernvarmeforsyning Af Bygaden I Høje Taastrup Kommune of 25/02/2022 by

		Link to minutes of municipal council's meeting (Item 18): https://dagsordener.htk.dk/vis?Referat-Byraadet-d.17-05-2022-kl.18.00&id=ae708126-5cc0-4f25-b5f9-c1cd0829945e		the company Høje Taastrup Fjernvarme
173	9a	Approval by Lyngby-Taarbæk municipality of the district heating project Etablering af fliskedler - Frderiksdal Skovdistrikt on 13/09/2024	9b	Project proposal titled Etablering af fliskedler - Frderiksdal Skovdistrikt of 03/07/2024 by the company Energy Solution A/S
175	10a	Approval by Rødovre municipality of the district heating project Konvertering Til Fjernvarme I Rødovre on 27/02/2024 Link to minutes of municipal council's meeting (Item 23): https://www.rk.dk/politik/kommunalbestyrelsen/visning/moede/KB-UID193280-1?cHash=810ae1acfd3d5971d38f0ae024a51fc9	10b	Project proposal titled Konvertering Til Fjernvarme I Rødovre of 18/07/2023 by the company Rødovre Kommunale Fjernvarmeforsyning
217	11a	Approval by Helsingør municipality of the district heating project Fjernvarmeforsyning af Espergærde Centrum on 24/04/2023 Link to minutes of municipal's council meeting (Item 8): https://dagsordener.helsingor.dk/vis?Referat-Byraadet-2022-2025-d.24-04-2023-kl.17.00&id=ced2674d-9284-4bbd-a3f1-950376a5373d	11b	Project proposal titled Fjernvarmeforsyning af Espergærde Centrum of 25/01/2023 by the company Forsyning Helsingør Varme A/S
219	12a	Approval by Hillerød municipality of the district heating project Fjernvarmeforsyning af Gadevang on 05/12/2023 Link to minutes of municipal council's meeting (Item 3): https://dagsordener.hillerod.dk/vis?id=04b5af6a-16b6-4d66-89af-982d5e53b887&punktid=100147aa-b394-44f4-9576-79f8e8ab7d53	12b	Project proposal titled Fjernvarmeforsyning af Gadevang of 08/11/2023 by the company HILLERØD VARME A/S
230	13a	Approval by Rudersdal municipality of the district heating project Konvertering til fjernvarme i Vedbæk on 27/09/2023	13b	Project proposal titled Konvertering til fjernvarme i Vedbæk of 01/08/2023 by the company E.ON Danmark A/S

		Link to minutes of municipal council's meeting (Item 20): https://dagsordener.rudersdal.dk/vis?id=ac7b4a01-58ea-4da0-bca1-8de224c4c245&fritekst=Fjernvarme&punktid=2a1246d6-7d1f-4f23-a904-d9e0f556bb6b		
240	14a	Approval by Egedal municipality of the district heating project Udbygning af fjernvarme i Egedal Kommune til Veksø on 07/02/2024 Link to minutes of municipal council's meeting (Item 9): https://dagsordener.egedalkommune.dk/vis?Referat-Klima-,-Teknik--og-Miljoeudvalget-2022-2025-d.07-02-2024-kl.17.00&id=3184f952-7fda-4db2-baf8-0c2ff0dee80c	14b	Project proposal titled Udbygning af fjernvarme i Egedal Kommune til Veksø of 04/10/2023 by the company Egedal Fjernvarme
250	15a	Approval by Frederikssund municipality of the district heating project Fjernvarme Etape 2 I Frederikssund on 13/05/2025	15b	Project proposal titled Fjernvarme Etape 2 I Frederikssund of 15/01/2025 by the company I/S Vestforbrænding (Vestforbrænding)
259	16a	Approval by Køge municipality of the district heating project Etablering af fjernvarmeforsyning med udnyttelse af overskudsvarme i Bjæverskov on 17/08/2023	16b	Project proposal titled Etablering af fjernvarmeforsyning med udnyttelse af overskudsvarme i Bjæverskov of 30/03/2023 by the company Bjæverskov Fjernvarme a.m.b.a
260	17a	Approval by Halsnæs municipality of the district heating project Konvertering Til Fjernvarme I Ølsted on 09/02/2023 Link to minutes of municipal council's meeting (Item 224): https://dagsorden.halsnaes.dk/vis?Referat-Byraadet-2022-2025-d.09-02-2023-kl.17.30&id=1a7b6c13-e9a7-4099-8630-373d99042e83&fritekst=fjernvarme	17b	Project proposal titled Konvertering Til Fjernvarme I Ølsted of 04/11/2022 by the company Halsnæs Varme A/S
269	18a	Approval by Solrød municipality of the district heating project Fjernvarme Til Solrød Strand Vest on 11/10/2023 Link to minutes of municipal council's meeting (Item 190): https://dagsordener.solrod.dk/vis?Refe	18b	Project proposal titled Fjernvarme Til Solrød Strand Vest of 26/05/2023 by the company Solrød Fjernvarme A.m.b.a.

		rat-Byraadet-d.11-10-2023-kl.19.00&id=1ab3f89c-3f5f-4743-806a-92b2243b2112		
270	19a	Approval by Gribskov municipality of the district heating project Udvidelse af forsyningsområde til området ved Haragervej i Helsinge on 16/12/2022	19b	Project proposal titled Udvidelse af forsyningsområde til området ved Haragervej i Helsinge of 20/11/2022 by the company Helsinge Fjernvarme
316	20a	Approval by Holbæk municipality of the district heating project Fjernvarmeforsyning af Holbæk by, etape 1 on 11/03/2024	20b	Project proposal titled Fjernvarmeforsyning af Holbæk by, etape 1 of 16/08/2023 by the company Fors A/S
329	21a	Approval by Ringsted municipality of the district heating project Konvertering af Kværkeby til fjernvarme on 07/04/2025	21b	Project proposal titled Konvertering af Kværkeby til fjernvarme of 09/10/2024 by the company Ringsted Forsyning A/S
330	22a	Approval by Slagelse municipality of the district heating project Fjernvarmeforsyning Af Eksisterende Naturgasområder I Slagelse (2024) on 09/01/2023 Link to minutes of municipal council's meeting (Item 3): https://dagsordener.slagelse.dk/vis?Referat-Klima--og-Miljoeudvalget-(2022-2025)-d.09-01-2023-kl.10.00&id=5d3ca71d-0bf0-4369-b487-41fe701167d6	22b	Project proposal titled Fjernvarmeforsyning Af Eksisterende Naturgasområder I Slagelse (2024) of 10/10/2022 by the company SK Varme A/S
340	23a	Approval by Sorø municipality of the district heating project Fjernvarmeforsyning af gasområde i Sorø, Etape 2 on 11/06/2024	23b	Project proposal titled Fjernvarmeforsyning af gasområde i Sorø, Etape 2 of 19/03/2024 by the company Sorø Fjernvarme A/S
390	24a	Approval by Vordingborg municipality of the district heating project Fjernvarmeforsyning af Bakkebøllevej on 08/03/2023	24b	Project proposal titled Fjernvarmeforsyning af Bakkebøllevej of 01/01/2023 by the company Vordingborg Fjernvarme A/S
410	25a	Approval by Middelfart municipality of the district heating project Fjernvarmeforsyning af Kabelbyen (LP 214) og Trafikhavnen i Middelfart, område 33 on 01/11/2023 Link to minutes of municipal council's meeting (Item 165):	25b	Project proposal titled Fjernvarmeforsyning af Kabelbyen (LP 214) og Trafikhavnen i Middelfart, område 33 of 14/09/2023 by the company Middelfart Fjernvarme a.m.b.a.

		https://dagsordener.middelfart.dk/vis?Referat-Klima--Natur-og-Genbrugsudvalget-d.01-11-2023-kl.15.30&id=588d577e-0546-4b5d-a991-b91dd0a3533b		
420	26a	Approval by Assens municipality of the district heating project Udvidelse af forsyningsområde til Erhvervsområde i Aarup on 07/11/2023	26b	Project proposal titled Udvidelse af forsyningsområde til Erhvervsområde i Aarup of 14/09/2022 by the company Assens Fjernvarme
430	27a	Approval by Faaborg-Midtfyn municipality of the district heating project Udvidelse af forsyningsområde til Fjellerup og Gislev on 09/11/2022	27b	Project proposal titled Udvidelse af forsyningsområde til Fjellerup og Gislev of 24/05/2022 by the company Ringe Fjernvarmeselskab
440	28a	Approval by Kerteminde municipality of the district heating project Fjernvarmeforsyning af Hundslev, Rynkeby, Skovhuse, Revninge og Nymarkshuse Syd on 28/11/2024 Link to minutes of municipal council's meeting (Item 516): https://dagsordener.kerteminde.dk/vis?Referat-Byraad-2022-2025-d.28-11-2024-kl.17.00&id=6cf90205-a766-4cf4-ba58-3ea7f73b2951	28b	Project proposal titled Fjernvarmeforsyning af Hundslev, Rynkeby, Skovhuse, Revninge og Nymarkshuse Syd of 29/01/2024 by the company Kerteminde Forsyning – Varme A/S
450	29a	Approval by Nyborg municipality of the district heating project Fjernvarmeforsyning af eksisterende naturgasområder Ørbæk-Refsvindinge on 28/03/2023	29b	Project proposal titled Fjernvarmeforsyning af eksisterende naturgasområder Ørbæk-Refsvindinge of 25/03/2022 by the company Nyborg Forsyning og Service A/S
479	30a	Approval by Svendborg municipality of the district heating project Udvidelse af forsyningsområde til Kogtvedparken og Kogtvedvænget on 29/11/2022	30b	Project proposal titled Udvidelse af forsyningsområde til Kogtvedparken og Kogtvedvænget of 08/09/2022 by the company Svendborg Fjernvarme
480	31a	Approval by Nordfyns municipality of the district heating project Fjernvarmeforsyning af Ask- og Ahornvænget on 25/05/2023 Link to minutes of municipal council's meeting: https://dagsordener.nordfynskommun	31b	Project proposal titled Fjernvarmeforsyning af Ask- og Ahornvænget of 01/03/2023 by the company Fjernvarme Fyn A/S

		e.dk/vis?id=06eed698-2322-47b6-9764-623d97908a42&punktid=cbabbec9-fca4-4e69-b16c-631cff1c3b53		
510	32a	Approval by Haderslev municipality of the district heating project Udvidelse af forsyningsområde til Erhvervsområde i Haderslev on 01/05/2024	32b	Project proposal titled Udvidelse af forsyningsområde til Erhvervsområde i Haderslev of 09/10/2023 by the company Haderslev Fjernvarme
530	33a	Approval by Billund municipality of the district heating project Etablering af fjernvarme inkl. produktionsanlæg i Vorbasse on 15/08/2023 Link to minutes of municipal council's meeting (Item 12): https://billund.meetingsplus.dk/committees/teknik-plan-og-kulturudvalget/mode-i-teknik-plan-og-kulturudvalget-88005	33b	Project proposal titled Etablering af fjernvarme inkl. produktionsanlæg i Vorbasse of 17/05/2023 by the company GEV Varme A/S
540	34a	Approval by Sønderborg municipality of the district heating project Fjernvarmeudrulning til Avnbøl og Ullerup on 01/05/2024 Link to minutes of municipal council's meeting (Item 3): https://dagsordener.sonderborgkommune.dk/vis?Referat-2022---2025:-Natur-,-Klima--og-Miljoeudvalget-d.01-05-2024-kl.09.00&id=87f2c6c9-3231-484e-b489-0b1856f93823	34b	Project proposal titled Fjernvarmeudrulning til Avnbøl og Ullerup of 29/01/2024 by the company Sønderborg Varme A/S
550	35a	Approval by Tønder municipality of the district heating project Udvidelse af forsyningsområde til Nørre Skærbækvej on 20/02/2023	35b	Project proposal titled Udvidelse af forsyningsområde til Nørre Skærbækvej of 18/01/2023 by the company Skærbæk Fjernvarme
561	36a	Approval by Esbjerg municipality of the district heating project Etablering Af Varmeproduktionsanlæg, Samt Konvertering Af Forsyningsområde I Hunderup Og Sejstrup on 15/06/2023	36b	Project proposal titled Etablering Af Varmeproduktionsanlæg, Samt Konvertering Af Forsyningsområde I Hunderup Og Sejstrup of 19/06/2023 by the company Hunderup-Sejstrup Fællesvarme A.m.b.a.
573	37a	Approval by Varde municipality of the district heating project Etablering af fjernvarmeforsyning i Agerbæk,	37b	Project proposal titled Etablering af fjernvarmeforsyning i

		Fåborg, Nordenskov, Næsbjerg, Starup-Tofterup og Årre on 18/07/2023		Agerbæk, Fåborg, Nordenskov, Næsbjerg, Starup-Tofterup og Årre of 01/06/2023 by the company Helle Energi A.m.b.a.
580	38a	Approval by Aabenraa municipality of the district heating project Fjernvarme til Tinglev on 08/04/2025	38b	Project proposal titled Fjernvarme til Tinglev of 06/01/2025 by the company Aabenraa Fjernvarme A.m.b.a.
607	39a	Approval by Fredericia municipality of the district heating project Fjernvarmeforsyning af erhvervsområde i Taulov on 12/06/2024	39b	Project proposal titled Fjernvarmeforsyning af erhvervsområde i Taulov of 02/04/2024 by the company TREFOR Varme A/S
615	40a	Approval by Horsens municipality of the district heating project Projektforslag for udvidelse af forsyningsområde (Brædstrup) on 16/05/2023 Link to minutes of municipal council's meeting (Item 4): https://dagsordener.horsens.dk/vis?Referat-Baeredygtigheds-,-Natur--og-Klimaudvalget-d.16-05-2023-kl.17.00&id=94fdd71f-28cd-46cb-ad3e-9ad029ade175	40b	Project proposal titled Projektforslag for udvidelse af forsyningsområde (Brædstrup) of 01/02/2023 by the company Brædstrup Totalenergianlæg A/S
621	41a	Approval by Kolding municipality of the district heating project Udvidelse af forsyningsområde til Bastrup Syd on 27/03/2024	41b	Project proposal titled Udvidelse af forsyningsområde til Bastrup Syd of 02/02/2024 by the company Vamdrup Fjernvarme assisted by Dank Fjernvarmes Projektselskab A.m.b.a
630	42a	Approval by Vejle municipality of the district heating project Fjernvarmeforsyning af området ved Jellingvej, Uhrhøj Nord-Øst on 12/05/2025	42b	Project proposal titled Fjernvarmeforsyning af området ved Jellingvej, Uhrhøj Nord-Øst of 21/11/2024 by the company Vejle Fjernvarme a.m.b.a
657	43a	Approval by Herning municipality of the district heating project Fjernvarmeforsyning af Timring on 12/07/2022	43b	Project proposal titled Fjernvarmeforsyning af Timring of 31/05/2022 by the company Vildbjerg Varme A/S
661	44a	Approval by Holstebro municipality of the district heating project Fjernvarmeforsyning af et området ved Mads Bjerres Vej/Jens Hvidbergs Vej/Fabersvej on 11/05/2023	44b	Project proposal titled Fjernvarmeforsyning af et området ved Mads Bjerres Vej/Jens Hvidbergs Vej/Fabersvej of 27/03/2023 by the company Vestforsyning

				Varme A/S
730	45a	Approval by Randers municipality of the district heating project Fjernvarmeforsyning af Assentoft on 04/09/2024	45b	Project proposal titled Fjernvarmeforsyning af Assentoft of 02/02/2024 by the company Verdo Varme A/S
740	46a	Approval by Silkeborg municipality of the district heating project Fjnervarmeforsyning af Voel on 27/01/2025	46b	Project proposal titled Fjnervarmeforsyning af Voel of 20/11/2024 by the company Silkeborg Varme A/S
746	47a	Approval by Skanderborg municipality of the district heating project Varmeprojekt for Aarhusvej 233 og 237 samt dele af Engvangsvej ved Skovby on 18/11/2024	47b	Project proposal titled Varmeprojekt for Aarhusvej 233 og 237 samt dele af Engvangsvej ved Skovby of 21/10/2024 by the company Kredsløb
756	48a	Approval by Ikast-Brande municipality of the district heating project Fjernvarmeforsyning af boligområde på Kildebakken on 19/12/2022	48b	Project proposal titled Fjernvarmeforsyning af boligområde på Kildebakken of 11/10/2022 by the company Nørre Snede Varmeværk assisted by Dank Fjernvarmes Projektselskab A.m.b.a
760	49a	Approval by Ringkøbing-Skjern municipality of the district heating project Fjernvarmekonvertering af Varnelundvej Videbæk Varme on 11/04/2023	49b	Project proposal titled Fjernvarmekonvertering af Varnelundvej Videbæk Varme of 02/03/2023 by the company Videbæk Varme A/S
766	50a	Approval by Hedensted municipality of the district heating project Udvidelse af forsyningsområde til Lindved on 03/07/2024	50b	Project proposal titled Udvidelse af forsyningsområde til Lindved of 31/05/2023 by the company Løsning Fjernvarme
773	51a	Approval by Morsø municipality of the district heating project Fjernvarmeforsyning af 3 områder i Nykøbing Mors on 10/05/2023 Link to minutes of municipal council's meeting (Item 86): https://dagsordener.mors.dk/vis?Referat-Udvalget-for-Teknik-og-Miljoe-2022-2025-d.10-05-2023-kl.07.30&id=ba29980a-7156-406f-8598-49271f2f0c26	51b	Project proposal titled Fjernvarmeforsyning af 3 områder i Nykøbing Mors of 11/01/2023 by the company Morsø Varme A/S
779	52a	Approval by Skive municipality of the district heating project Fjernvarmeforsyning af Marianevej, Øst	52b	Project proposal titled Udvidelse af forsyningsområdet til

		for Brårupvej, Gudekvarteret og Årbjergvej on 04/06/2024		boligområder i Skive of 02/01/2024 by the company Danish Fjernvarmes Projektselskab A.m.b.a
787	53a	Approval by Thisted municipality of the district heating project Fjernvarmeforsyning af Toftholmvej i Vester Vandet on 17/01/2024	53b	Project proposal titled Fjernvarmeforsyning af Toftholmvej i Vester Vandet of 14/12/2023 by the company Thisted Varmeforsyning
791	54a	Approval by Viborg municipality of the district heating project Fjernvarmeforsyning af nordlige Karup on 30/06/2022	54b	Project proposal titled Fjernvarmeforsyning af nordlige Karup of 24/05/2022. by the company Karup Varmeværk a.m.b.a
810	55a	Approval by Brønderslev municipality of the district heating project Projektforslag vedr. fjernvarmeforsyning af erhvervsområde ved Tolstrupvej og Hjallerup Erhvervspark on 23/08/2024	55b	Project proposal titled Projektforslag vedr. fjernvarmeforsyning af erhvervsområde ved Tolstrupvej og Hjallerup Erhvervspark of 04/07/2024 by the company Artelia
813	56a	Approval by Frederikshavn municipality of the district heating project Projektforslag for fjernvarmeforsyning af Eratosvej og Ydunsvej i Skagen on 19/02/2025	56b	Project proposal titled Projektforslag for fjernvarmeforsyning af Eratosvej og Ydunsvej i Skagen of 22/01/2025 by the company Skagen Varmeværk A.m.b.a
820	57a	Approval by Vesthimmerlands municipality of the district heating project Varmeprojekt vedrørende fjernvarmeforsyning af del af Hvedemarken on 29/08/2022 Link to minutes of municipal council's meeting (Item 179): https://dagsordener.vesthimmerland.dk/vis?id=31bedecf-bf34-45c2-9f4e-80b8da26965a&iframe=true&fritekst=Varmeprojekt%20vedr%c3%b8rende%20fjernvarmeforsyning%20af%20del%20af%20Hvedemarken,%20L%c3%b8gst%c3%b8r&punktid=e320f11b-79be-4aad-aa2f-bb45bf9440a5	57b	Project proposal titled Varmeprojekt vedrørende fjernvarmeforsyning af del af Hvedemarken of 01/06/2022 by the company Løgstør Fjernvarme
840	58a	Approval by Rebild municipality of the district heating project Projektforslag for konverteringen af Rørbæk on 26/09/2023 Link to minutes of municipal council's meeting (Item 165):	58b	Project proposal titled Projektforslag for konverteringen af Rørbæk of 03/08/2023 by the company Aalestrup-Nørager Energi a.m.b.a and 1/2 Energi

		https://dagsordener.rebild.dk/vis?Referat-Plan-,-Klima--og-Miljoeudvalget-d.26-09-2023-kl.15.00&id=9638cfb0-daf5-4b94-bc22-2566f70c46ec		
846	59a	Approval by Mariagerfjord municipality of the district heating project Udvidelse af forsynings forsyningsområde ved boligområdet Bærkvarteret (Hobro Vest) on 02/06/2025 Link to minutes of municipal council's meeting (Item 35): https://dagsordener.mariagerfjord.dk/vis?id=5e1a2ce9-76e7-4a0d-a398-a3de367839b3&punktid=e41fb47e-cae8-4c19-b6dc-e973078dbee6	59b	Project proposal titled Udvidelse af forsynings forsyningsområde ved boligområdet Bærkvarteret (Hobro Vest) of 07/05/2025 by the company Hobro Varmeværk
851	60a	Approval by Aalborg municipality of the district heating project Konvertering af Ajstrup fra naturgas til fjernvarme on 03/07/2024	60b	Project proposal titled Konvertering af Ajstrup fra naturgas til fjernvarme of 01/12/2023 by the company Aalborg Varme A/S
860	61a	Approval by Hjørring municipality of the district heating project Fjernvarmeforsyning af Sindal Nord on 09/09/2022	61b	Project proposal titled Fjernvarmeforsyning af Sindal Nord of 05/10/2022 by the company Sindal Varmeforsyning A.m.b.a

3. Analysis:

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

- Guidance for district heating companies and/or municipalities on optimising the process for district heating projects and on coverage of costs for district heating network has been published on the websites of the Ministry of Climate, Energy and Utilities and of the Danish Energy Agency, respectively.

In March 2024, the Ministry of Climate, Energy and Utilities published on its website a Guidance on "Conversion from natural gas to district heating: A guide to a quick and efficient process from sketch to customer connection" (hereinafter referred to as "guidance on conversion from natural gas to district heating") (evidence 2). The guidance on conversion from natural gas to district heating aims to support district heating companies and municipalities in optimising the process of district heating projects, from the preparation of a project proposal for district heating to the connection of district heating customers (page 3). It covers the planning phase (section 1, page 8), the construction phase (section 2, page 18), and the phase of entering into a grid connection agreement (section 3, page 21).

On 1 March 2024 the Danish Energy Agency published on its website a Guidance on "district heating companies' coverage of costs for establishing new district heating areas or expanding existing district heating areas and consumers' connection fees" (hereinafter referred to as "guidance on district heating companies") (evidence 3). The guidance on district heating companies sets out the types of

costs for establishing or expanding a new district heating area (page 2), explains the role of the Energy Regulatory Authority (page 2), describes the nature of the connection fee (page 3) and the situations where a district heating company might offer new consumers connection in exchange for the payment of a reduced connection fee or offer free connection (page 4).

- Legal acts setting a maximum depreciation period of 45 years for pipelines and associated valves for the transmission and distribution of heated water, steam or gas (excluding natural gas) and repealing the price cap for companies supplying surplus heat have entered into force.

The Executive Order No. 1738 of 30 December 2024 on "Depreciation" entered into force on 1 January 2025, as provided by section 11 (hereinafter referred to as "Executive Order") (evidence 4). The Executive Order states that, in the case of pipelines and associated valves used for the transmission and distribution of heated water, steam or gas (other than natural gas), the capital cost for each year must be depreciated over a period of no more than 45 years from the date of commissioning (evidence 4, section 2(2)).

The Act No. 738 of 20 June 2025 on "amending the Act on Heat Supply" entered into force on 1 July 2025, as provided by section 2 (hereinafter referred to as "Act No. 738") (evidence No. 5). The Act No. 738 amended section 20(1) of the Act on Heat Supply No. 124 of 2 February 2024 (hereinafter referred to as "Act on Heat Supply") and specified that section 20(1) of the Act on Heat Supply does not apply to companies supplying surplus heat (evidence 5, section 1, point 2). Section 20(1) of the Act on Heat Supply contains a closed list of costs that companies supplying the domestic market can factor in their prices to the customers. Furthermore, the Act No. 738 (evidence 5, section 1, point 4) repealed section 20(19) of the Act on Heat Supply, which provided that the Minister for Climate, Energy and Utilities may lay down rules on price caps for surplus heat. By modifying section 20(1) and repealing section 20(19) of the Act on Heat Supply, the Act No. 738 effectively repealed the price cap for companies supplying surplus heat.

- At least 50 municipalities which provided gas for heating have approved at least one project proposal for district heating.

The evidence submitted by the Danish authorities demonstrates that 56 municipalities which provided gas for heating have each approved one project proposal for district heating (evidence 6a-61a). When the proof of approval consists of the minutes of the municipal council's meeting where the project was approved, a link to the publicly available minutes has been included in the table of evidence. The proof of approval is in other cases represented by an official notification of approval by the relevant municipality to the district heating company responsible for implementing the project proposal. An overview of the approved projects is included below (evidence 6b-61b).

Municipality Code	Municipality Name	Project description
161	Glostrup	The project proposal concerns the establishment of district heating in three gas-supplied areas in the Glostrup municipality (Evidence No. 6b, section 2)
167	Hvidovre	The project proposal concerns the establishment of district heating in Avedøre Village in Hvidovre Municipality, an area currently primarily supplied by individual natural gas or oil systems. It also concerns the establishment of a new heat production plant consisting of a central heat pump and a biogas boiler for peak and backup load (Evidence No. 7b, section 1.1)
169	Høje-Taastrup	The project proposal concerns the establishment of district heating in the area of Bygaden of the Høje-Taastrup municipality, which is currently primarily served by individual natural gas systems

		(Evidence No. 8b, sections 2 and 3)
173	Lyngby-Taarbæk	The project concerns the Frederiksdal Forest District and it covers the establishment of two wood chip boilers totalling 400 kW and the establishment of district heating distribution network in the project area, currently served by fossil-based boilers. (Evidence 9b, section 1)
175	Rødovre	The project concerns the establishment of district heating in the last three gas-supplied areas in the municipality of Rødovre (Evidence No. 10b, section 2.2).
217	Helsingør	The project concerns the establishment of district heating in the Espergærde Centrum, an area predominantly supplied by individual natural gas boilers (Evidence No. 11b, sections 1.3 and 3.1).
219	Hillerød	The project proposal concerns the establishment of district heating in Gadevang area, which is currently primarily supplied by individual natural gas systems (Evidence No. 12b, sections 5.1 and 5.3).
230	Rudersdal	The project proposal concerns the establishment of district heating network in Vedbæk, currently supplied by individual natural gas systems, and a new generation facility composed of two heat pumps, an electric boiler for peak demand and a smaller gas boiler for emergency situations (Evidence No. 13b, section 6)
240	Egedal	The project proposal concerns the establishment of district heating network in the Veksø area of the Egedal municipality, which is currently primarily supplied by individual natural gas heating systems (Evidence No. 14b, sections 2.2, 3.1 and 3.3).
250	Frederikssund	The project proposal concerns the conversion to district heating of five gas-supplied areas in the Frederikssund municipality (Evidence No. 15b, sections 2.4.1, 2.4.2, 3.1.4)
259	Køge	The project proposal concerns the establishment of district heating network in the Bjæverskov municipality currently supplied by natural gas and oil and the establishment of a new district heating plant based on heat pumps and surplus heat (Evidence No. 16b, sections 1, 3.1, 4.3)
260	Halsnæs	The project proposal concerns the establishment of district heating network in most of the area of Ølsted municipality, currently primarily supplied by natural gas individual systems (Evidence No. 17b, sections 1 and 5)
269	Solrød	The project proposal concerns the establishment of district heating network in five areas of the Solrød municipality, which are currently primarily supplied by individual natural gas systems (Evidence No. 18b, sections 1, 4, and 5)
270	Gribskov	The project proposal concerns the establishment of district heating network to the residential area of Haragervej in the Gribskov municipality, which is currently primarily supplied by individual natural gas systems (Evidence No. 19b, sections 2.1 and 5.2).
316	Holbæk	The project proposal concerns the establishment of district heating network in the Holbæk municipality, currently primarily supplied by individual natural gas systems, and the construction of an energy production facility based on a heat pump plant and an electric boiler (Evidence No. 20b, sections 4.1 and 5.1).

329	Ringsted	The project concerns the establishment of district heating network in the Kværkeby area of the Ringsted Municipality, which is currently primarily supplied by individual natural gas systems (Evidence No. 21b, sections 1, 6, 7.2).
330	Slagelse	The project concerns the establishment of district heating network in natural gas-supplied areas of the Slagelse municipality (Evidence No. 22b, sections 1.2, 1.4, 3.1, 3.2).
340	Sorø	The project concerns the establishment of district heating network in areas of the Sorø municipality currently primarily supplied by individual natural gas and oil systems (Evidence No. 23b, sections 1.5, 3.1, 3.3).
390	Vordingborg	The project concerns the establishment of district heating network in the Bakkebøllevej area of the Vordingborg municipality, which is currently primarily supplied by individual natural gas and oil systems (Evidence No. 24b, sections 7.1, 7.2)
410	Middelfart	The project concerns the establishment of district heating network in an area of the Middelfart municipality currently primarily supplied by individual natural gas systems (Evidence No. 25b, sections 1.5, 2.8, 3.2)
420	Assens	The project concerns the establishment of district heating network in an industrial area of the Assens municipality currently primarily supplied by individual natural gas systems (Evidence No. 26b, sections 2.1, 2.2, 5.2)
430	Faaborg-Midtfyn	The project concerns the establishment of district heating network in the towns of Fjellerup and Gislev in the municipality of Faaborg-Midtfyn, currently primarily supplied by individual natural gas systems, and the expansion by 1 MW of a planned air/water heat pump (Evidence No. 27b, sections 2.1, 5.1.1, 5.2.3, 5.2.5)
440	Kerteminde	The project concerns the establishment of district heating network in the areas of Hundslev, Rynkeby Skovhuse, Revninge and Nymarkshuse Syd of the Karteminde municipality. The areas are currently primarily supplied by individual natural gas heating systems (Evidence No. 28b, sections 1.5, 3.1.1, 3.2)
450	Nyborg	The project concerns the establishment of district heating network in residential areas of Ørbæk and Refsvindinge in the Nyborg municipality. These areas are currently primarily supplied by individual natural gas and oil systems (Evidence No. 29b, sections 1.5, 3.1, 3.2)
479	Svendborg	The project proposal concerns the extension of district heating network to the Kogtvedparken and Kogtvedvænget areas of the Svendborg municipality, which are currently primarily supplied by individual natural gas systems (Evidence No. 30b, sections 5.2.1 and 5.2.5)
480	Nordfyns	The project proposal concerns the establishment of district heating network in Ask- and Ahornvænget areas of the Nordfyns municipality. The areas are currently primarily supplied by individual natural gas systems (Evidence No. 31b, sections 2, 6, 9.2.3).
510	Haderslev	The project concerns the establishment of district heating network in the commercial area of Langkær in Haderslev municipality, which is currently primarily supplied by individual natural gas

		systems (Evidence No. 32b, sections 2.1, 5.1.1, 5.2)
530	Billund	The project concerns the establishment of district heating network in the town of Vorbasse in the Billund municipality, which is currently primarily supplied by individual natural gas systems, and the construction of a new production facility composed of an air/water heat pump and a gas boiler exclusively for back-up and peak load services (Evidence No. 33b, sections 2.1 and 5.2)
540	Sønderborg	The project concerns the establishment of district heating network in the areas of Avnbøl and Ullerup in the Sønderborg municipality, which are currently primarily supplied by individual natural gas systems, and the expansion of the production capacity of a biomass boiler from 5MW to 6.3 MW (Evidence No. 34b, sections 1.1 and 3.2)
550	Tønder	The project concerns the establishment of district heating network in the northern part of Skærbæk town in the Tønder municipality. The area is currently supplied by individual natural gas and oil systems (Evidence No. 35b, sections 2.1 and 5.2)
561	Esbjerg	The project concerns the establishment of district heating network in the towns of Hunderdarp and Sejstrup in the Esbjerg municipality, which are currently supplied by individual natural gas and oil system. The project also concerns the establishment of a heat production plant consisting of an air-to-water heat pump and a gas boiler exclusively for peak load and back-up services (Evidence No. 36b, sections 1, 2.2, 4.3.1, 4.4.1)
573	Varde	The project concerns the establishment of district heating network in the towns of Agerbæk, Fåborg, Nordenskov, Næsbjerg, Tofterup, and Årre in the Varde municipality. The areas are currently primarily supplied by natural gas and oil systems. The project also concerns the establishment of heat production plants in the six towns. The heat production is based on heat pumps, with gas boilers providing only peak load and back-up generation (Evidence No. 37b, sections 1.4, 4.3.1, 4.4.1, 4.5)
580	Aabenraa	The project concerns the establishment of district heating network in the town of Tinglev in the Aabenraa municipality. The area is currently supplied primarily by natural gas and oil systems (Evidence No. 38b, sections 1, 3.4.1, 3.2)
607	Fredericia	The project proposal concerns the extension of the district heating supply area and the establishment of district heating pipeline systems in Taulov's commercial area, which is currently supplied by individual natural gas (Evidence No. 39b, section 1)
615	Horsens	The project concerns extension of district heating to Brædstrup's northern industrial area, which is currently supplied by natural gas (Evidence No. 40b, sections 3.3, 4.1).
621	Kolding	The project concerns extension of district heating to Bastrup South, which is currently supplied by natural gas or oil boiler system. The heat demand will be covered by surplus heat, with existing gas boiler providing back-up generation in case of system's failure (Evidence No. 41b, section 1)
630	Vejle	The project concerns extension of district heating network to Jellingvej, which is currently primarily supplied by natural gas and oil systems (Evidence No. 42b, see sections 1, 3.1.2).

657	Herning	The project concerns the extension of district heating network to the areas of Timring and Vildberg. The areas are currently primarily heated with individual natural gas systems (Evidence No. 43b, section 6)
661	Holstebro	The project concerns the extension of the district area in Holstebro to include a new area, which is currently supplied by natural gas (Evidence No. 44b, pages 4-8).
730	Randers	The project proposal concerns the extension of district heating supply to Assentoft, which is currently supplied by natural gas and oil. The project includes the establishment of connections to the existing pipe network, a transmission pipeline to Assentoft, and distribution pipelines in the specified area (Evidence No. 45b, sections 1.2, 2.1).
740	Silkeborg	The project proposal concerns the extension of district heating supply to Voel, which is currently supplied by natural gas (Evidence No. 46b, sections 1, 7.5).
746	Skanderborg	The project proposal concerns the extension of district heating in Skovby, which is currently supplied primarily by individual natural gas and oil systems (Evidence No. 47b, sections 1.2, 3.1).
756	Ikast-Brande	The project proposal concerns the extension of district heating to Kildebakken, which is currently primarily heated with natural gas (Evidence No. 48b, sections 1 and 5.2).
760	Ringkøbing-Skjern	The project proposal concerns the conversion of Varnelundjev to district heating, which is currently primarily heated with natural gas (Evidence No. 49b, sections 6, 6.1)
766	Hedensted	The project proposal concerns the extension of district heating to the town of Lindved in the Hedensted municipality, which is currently supplied mainly by individual natural gas systems. (Evidence No. 50b, sections 1, 5.2)
773	Morsø	The project proposal concerns the conversion of three areas in Nykøbing from natural gas to district heating, and the establishment of a district heating network and a district heating plant with an electric air-to-water heat pump system with a capacity of approximately 9MW (Evidence No. 51b, sections 1, 1.5)
779	Skive	The project proposal is about the extension of district heating to four residential areas in Skive City, which are currently supplied by natural gas or oil boilers (Evidence No. 52b, sections 2.1, 2.2, 6.3).
787	Thisted	The project proposal concerns the establishment of district heating in the Vester Vandet area in the Thisted Municipality, currently supplied by natural gas and oil (Evidence No. 53b, sections 1, 4.4, 4.5).
791	Viborg	The project proposal is about the extension of the existing district heating network to Northern Karup, area currently supplied primarily with natural gas and oil (Evidence No. 54b, sections 6, 7.2, 7.3).
810	Brønderslev	The project proposal concerns the extension of the district heating supply area to the Eastern business area in Hjallerup, which is currently supplied by individual natural gas systems (Evidence No. 55b, section 1).
813	Frederikshavn	The project proposal concerns the establishment of district heating network in the Frederikshavn area, which is currently primarily

		supplied by individual natural systems (Evidence No. 56b, sections 4.4, 4.5)
820	Vesthimmerlands	The project proposal concerns the extension of district heating network to Hvedemarken, which is currently supplied by natural gas (Evidence No. 57b, sections 1.6, 3.2)
840	Rebild	The project proposal concerns the extension of district heating to Rørbæk, currently supplied by individual natural gas. The project involves the establishment of a transmission line from Nørager to Rørbæk and a distribution network. (Evidence No. 58b, sections 1, 3.3)
846	Mariagerfjord	The project proposal concerns the extension of district heating to the Bærkvarteret neighbourhood in Hobro (132 properties), currently heated at approximately 70% by natural gas (Evidence No. 59b, sections 1, 4.3)
851	Aalborg	The project proposal concerns the conversion of a part of Ajstrup from natural gas to district heating, expansion of the existing supply area, the establishment of the necessary piping system to supply area and the establishment of a new pumping station (Evidence No. 60b, see section 1)
860	Hjørring	The project proposal concerns the conversion of the supply area Sindal Nord, currently supplied primarily by natural gas and oil systems, to heat pumps. Gas engines and gas boiler will also be installed exclusively for peak load and back-up generation. (Evidence No. 61b, sections 1, 4, 4.3)

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 81 Legal acts on renewable energy deployment

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

Qualitative Indicator: Legal acts entered into force

Time: Q2 2026

1. Context:

The objective of this reform is to contribute to the roll-out of green heating solutions and onshore renewable energy projects. It encompasses the establishment of a national energy crisis staff (NEKST), the publication of its recommendations and the implementation of several follow-up initiatives.

Milestone 81 concerns the entry into force of legal acts on renewable energy deployment.

Milestone 81 is the third milestone of the reform, and it follows the completion of milestone 78 and milestone 79, related to the publication of NEKST working groups' recommendations and the implementation of measures on heating network, respectively.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all constitutive elements) was satisfactorily fulfilled.
2	Executive Order (*Bekendtgørelsen*) No. 717 of 11 June 2024 on "Renewable Energy Bonus Scheme" (*VE-bonusordning*).	The Executive Order No. 717 of 11 June 2024 was published on the Official Journal A on 14 June 2024 and entered into force on 1 July 2024. Link: https://www.retsinformation.dk/eli/lta/2024/717 It repealed the Executive Order No. 2161 of 14 December 2020, which was published on 24 December 2020 and entered into force on 1 January 2021. Link: https://www.retsinformation.dk/eli/lta/2020/2161
3	Act (*Lov*) No. 670 of 11 June 2024 "amending the Act on the Promotion of Renewable Energy"	The Act No. 670 of 11 June 2024 was published on the Official Journal A on 12 June 2024 and entered into force on 1 July 2024. Link: https://www.retsinformation.dk/eli/lta/2024/670 The Act No. 670 of 11 June 2024, including the relevant provisions under this milestone, has been incorporated under the Consolidated Act (*lovbekendtgørelser*) on the Promotion of Renewable Energy No. 1031 of 6 September 2024, which was published on the Official Journal A on 13 September 2024. Link: https://www.retsinformation.dk/eli/lta/2024/1031#idbc57c7cf-906b-4bc6-9b26-ac6e34180384 In the Danish legal system, consolidated acts are not new legislation; they are administrative consolidations issued by a ministry that

		compile an original act together with all subsequent amendments into a single, readable text. Their legal authority derives entirely from the underlying acts they consolidate.
4	Act (*Lov*) No. 614 of 11 June 2024 on "State-Designated Energy Parks"	The Act No. 614 of 11 June 2024 was published on the Official Journal A on 12 June 2024 and entered into force on 1 July 2024. Link: https://www.retsinformation.dk/eli/lta/2024/614 It amended the Nature Conservation Act No. 927 of 28 June 2024 (link: https://www.retsinformation.dk/eli/lta/2024/927) and the Forest Act No. 690 of 26 May 2023 (link: https://www.retsinformation.dk/eli/lta/2023/690).
5	Finance Act of the financial year 2026 (*Finanslov for finansåret 2026*)	The Finance Act for the financial year 2026 was published on 17 December on the Official Journal B and entered into force on 1 January 2026. Link: https://www.lovtidende.dk/api/pdf/254369
6	Act (*Lov*) No. 640 of 11 June 2024 on "amending the Act on the Environment and Food Board of Appeal, the Act on the Planning Board of Appeal, the Act on the Promotion of Renewable Energy and various other acts"	The Act No. 640 of 11 June 2024 was published on the Official Journal A on 12 June 2024 and entered into force on 1 July 2024. Link: https://www.retsinformation.dk/eli/lta/2024/640 It amended several Acts, including the Act No. 1715 of 27 December 2016 on "the Environmental and Food Board of Appeal" (link: https://www.retsinformation.dk/eli/lta/2016/1715) and the Act No. 1685 of 20 December 2016 on "the Planning Board of Appeal" (link: https://www.retsinformation.dk/eli/lta/2016/1658).
7	Act (*Lov*) No. 499 of 20 May 2025 on "amending the Act on the Promotion of Renewable Energy, the Act on Environmental Assessment of Plans and Programmes and of Specific Projects (EIA), the Act on Public Roads, etc."	The Act No. 499 of 20 May 2025 was published on the Official Journal A on 20 May 2025 and entered into force on 1 July 2025. Link: https://www.retsinformation.dk/eli/lta/2025/499 The Act No. 499 has *inter alia* introduced amendments to the Environmental Impact Assessment Act No. 4 of 3 January 2023 (*Miljøvurderingsloven*). Link: https://www.retsinformation.dk/eli/lta/2023/4
8	Executive Order (*Bekendtgørelsen*) No. 1375 of 25 November 2025 on "amending Annex 2 to the Environmental Impact Assessment Act"	The Executive Order No. 1375 of 25 November 2025 was published on the Official Journal A on 28 November 2025 and entered into force on 1 January 2026. Link: https://www.retsinformation.dk/eli/lta/2025/1375
9	Executive Order (*Bekendtgørelsen*) No. 1555 of 5 December 2025 on "targets for case processing times at the Environmental and Food Appeals	The Executive Order No. 1555 of 5 December 2025 was published on the Official Journal A on 9 December 2025 and entered into force on 1 January 2026. Link: https://www.retsinformation.dk/eli/lta/2025/1555

	Board, the Planning Appeals Board and the Energy Appeals Board"	

3. Analysis:

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

Legal acts have entered into force:

- increasing the rates of the Renewable Energy bonus scheme (*VE-bonusordningen*) and of the Green Fund (*Grøn pulje*); […]

The Executive Order No. 717 of 12 June 2024 on "Renewable Energy Bonus Scheme" (*VE-bonusordning*) entered into force on 1 July 2024, as provided by section 23 (hereinafter referred to as "Executive Order No. 717") (evidence 2). The Executive Order No. 717 contains an obligation for installers of renewable energy installations to offer renewable energy bonuses to households that are neighbours of certain renewable energy installations (section 3). The Executive Order No. 717 repealed Executive Order No. 2161 of 14 December 2020, which at its section 11 had set the renewable energy bonus rate at 6.5 kilowatt. The Executive Order No. 717 raised the renewable energy bonus rate to 9.75 kilowatt for new installations (section 11). The formula to calculate the energy bonus is spelt out in sections 11 and 12 of the Executive Order No. 717. It is evident from this formula that an increase of the renewable energy bonus rate implies an increase of the final renewable energy bonus that installers of new installations offer to neighbours affected by the installations.

The Act (*Lov*) No. 670 of 11 June 2024 on "amending the Act on the Promotion of Renewable Energy" entered into force on 1 July 2024, as provided by its section 2 (hereinafter referred to as "Act No. 670") (evidence 3). The Act No. 670 (section 2, points 10-13) raised the rates of the contributions that installers of renewable energy installations shall pay to a municipal Green Fund (*Grøn pulje*) as follows:

- From DKK 125 000 per megawatt (MW) to DKK 313 000 per MW for onshore wind turbines
- From DKK 165 000 per MW to DKK 418 000 per MW for offshore wind turbines
- From DKK 40 000 per MW to DKK 125 000 per MW for solar cell installations
- From DKK 92 000 per MW to DKK 226 000 per MW for hydroelectric power plants.

The Act No. 670, including the increased rates for the Green Fund, has been incorporated under the Consolidated Act (*lovbekendtgørelser*) on the Promotion of Renewable Energy No. 1031 of 6 September 2024, which was published on 13 September 2024 (hereinafter referred to as "Consolidated Act"). The applicable rates are spelt out in section 14(6) of the Consolidated Act.

<u>[…] - establishing a legal basis to grant exemptions from nature conservation and other rules in areas designated as energy parks for the establishment of renewable energy installations;</u> […]

The Act (*Lov*) No. 614 of 11 June 2024 on "State-Designated Energy Parks" entered into force on 1 July 2024, as provided by section 17 (hereinafter referred to as "Act No. 614") (evidence 4). According to its section 1, the purpose of the Act No. 614 is to promote the production of electricity from renewable energy sources on land via state-designated energy parks, which offer improved opportunities for the installation of wind turbines and solar cell systems, while taking due account of other societal interests in land use. The rules to designate an energy park are spelt out under Chapter 2 of the Act No. 614. The Act No. 614 introduced amendments to the Nature Conservation Act and established a legal basis for:

- the Conservation Board to grant exemptions for the establishment of wind turbines and solar cell installations in protected areas designated as energy parks, when necessary for the realisation of the energy parks (section 19(1) of the Act No. 614);
- the municipal council to grant exemptions from the provisions of sections 16(1), 17(1), 18(1) and 19(1) of the Nature Conservation Act for the establishment of wind turbines, photovoltaic installations or associated installations in areas designated as energy parks, when necessary for the realisation of the energy parks (section 19(2) of the Act No. 614).

Furthermore, the Act No. 614 introduced amendments to the Forests Act and established a legal basis for the Ministry of Environment to lift the forest protection obligation for the establishment of wind turbines, solar cell installations or associated installations in areas designated as energy parks, when necessary for the realisation of the energy parks (section 20(2) of the Act No. 614).

Finally, the Act No. 614 introduced amendments to the Museums Act and established a legal basis for the municipal council to grant an exemption from section 29a(1) of the Museums Act for the establishment of wind turbines, solar cell installations or associated installations in areas designated as energy parks, when necessary for the realisation of the energy parks (section 22(1) of the Act No. 614).

[…] - allocating at least DKK 200 million in the Finance Act 2026 for municipal renewable energy subsidies; […]

The Finance Act for the financial year 2026 (*Finanslov for finansåret 2026*) was published on 17 December 2025 in the Official Journal B and entered into force on 1 January 2026 as per common rules on the start of a financial year (evidence 5). It allocated DKK 203.2 million to municipal renewable energy subsidies (section 22.11.16, page 178).

[…] - amending case processing rules in appeal boards for projects related to the establishment of wind or solar plants; […]

The Act No. 640 of 11 June 2024 on "amending the Act on the Environment and Food Board of Appeal, the Act on the Planning Board of Appeal, the Act on the Promotion of Renewable Energy and various other acts" entered into force on 1 July 2024, as provided by its section 7 (evidence 6, hereinafter referred to as "Act No. 640"). The Act No. 640 (sections 1 and 2) introduced amendments to the Act No. 1715 of 27 December 2016 on "the Environmental and Food Board of Appeal" (hereinafter referred to as the "Act on the Environment and Food Board of Appeal") and to the Act No. 1685 of 20 December 2016 on "the Planning Board of Appeal" (hereinafter referred to as the "Act on the Planning Board of Appeal".

More specifically, the Act No. 640 introduced a new paragraph under section 11 of the Act on the Environment and Food Board of Appeal and under section 4a of the Act on the Planning Board of Appeal, which now state that if an appeal concerns a decision that affects the establishment of a renewable energy plant in the form of a wind turbine or solar panel project, the Board must limit its review to the matters that are the subject of the appeal. The Act No. 640 also introduced a new section 11a in the Act on the Environment and Food Board of Appeal and a new section 4b in the Act on the Planning Board of Appeal, which empower the Boards to set deadlines for a complainant to provide sufficient grounds for the Board to consider the complaint, and for the submission of statements and information by affected parties. Finally, the Boards are now empowered to decide that a complainant may not raise further grounds for complaint, and that the parties to the case may not submit further statements or provide further information, where the Boards consider that the case has been sufficiently clarified.

These amendments are expected to shorten overall administrative procedures for new renewable energy projects.

[…] - reducing the minimum public consultation period on environmental impact reports from eight weeks to 30 days; […]

The Act No. 499 of 20 May 2025 on "amending the Act on the Promotion of Renewable Energy, the Act on Environmental Assessment of Plans and Programmes and of Specific Projects, the Act on Public Roads, etc." entered into force on 1 July 2025, as provided by its section 5 (evidence 7, hereinafter referred to as the "Act No. 499"). The Act No. 499 has *inter alia* introduced amendments to the Environmental Impact Assessment Act No. 4 of 3 January 2023 (hereinafter referred to as the "Environmental Impact Assessment Act"). More specifically, section 2 of the Act No. 499 amended section 35(5) of the Environmental Impact Assessment Act, bringing the minimum public consultation period on environmental impact reports from eight weeks to 30 days. This amendment is expected to shorten overall permitting times for new renewable energy projects.

[…] - exempting underground cables designed for voltages exceeding 100 kV, and associated substation facilities, from a screening decision under the Environmental Impact Assessment Act (*Miljøvurderingsloven*);

The Executive Order No. 1375 of 25 November 2025 on "amending Annex 2 to the Environmental Impact Assessment Act" entered into force on 1 January 2026, as provided by its section 2 (evidence 8, hereinafter referred to as the "Executive Order No. 1375"). It effectively removed projects related to underground cables designed for voltages exceeding 100 kV, and associated substation facilities from the list of projects contained in Annex 2 of the Environmental Impact Assessment Act. Consequently, the screening decision covered by section 16 of the Environmental Impact Assessment Act no longer applies to these projects.

More specifically, Executive Order No. 1375, by virtue of its section 1, amended Annex 2 of the Environmental Impact Assessment Act. Annex 2 of the Environmental Impact Assessment Act contains a list of projects to which section 16 of the same Act applies. This section is titled "Screening decision" and states that a project listed in Annex 2 may not be commenced until the competent authority has notified the developer in writing that the project is not considered likely to have a significant impact on the environment. The nature of this screening decision is further described under section 21 of the Environmental Impact Assessment Act.

[…] introducing a cap on the processing time for appeals related to decisions on the establishment of renewable energy.

The Executive Order No. 1555 of 5 December 2025 on "targets for case processing times at the Environmental and Food Appeal Board, the Planning Appeal Board and the Energy Appeal Board" entered into force on 1 January 2026, as provided by its section 7 (hereinafter referred to as "Executive Order No. 1555") (evidence 9). The Executive Order No. 1555 provides that an appeal against a decision affecting the establishment of renewable energy, which is being considered either by the Environmental and Food Appeal Board, the Planning Appeal Board, or by the Energy Appeal Board, must be dealt with within a maximum processing time of six months from the Board's receipt of the appeal from the authority that made the decision (sections 1, 3, and 5 of the Executive Order No. 1555, respectively). The projects covered by this cap on appeal processing time relate to the following areas: wind turbines and solar power plants installation; capture, transport and storage of CO_2; Power-to-X; geothermal energy; biogas; energy storage; infrastructure for the transmission of electricity and hydrogen.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 83 Publication of a digital report on the screening of areas for offshore wind in Denmark

Related Measure: 8 – REPowerEU – Screening of areas for offshore wind in Denmark

Qualitative Indicator: Digital report on the screening of areas for offshore wind in Denmark published by the Danish Energy Agency.

Time: Q2 2026

1. Context:

The objective of the measure is to contribute to supporting the expansion of wind energy. This measure consists of two sub-measures. Sub-measure 1 covers the preparation and publication of at least one call for tenders for 4 GW offshore wind energy. Sub-measure 2, to which milestone 83 is attached, covers the publication of a report on the potential offshore wind capacity in Denmark.

Milestone 83 requires that the Danish Energy Agency publish a digital report on the screening of areas for offshore wind in Denmark. The report is to include at least: a sensitivity mapping; an assessment of the cumulative effects of large scale offshore wind deployment; and an assessment of the opportunities for coexistence between offshore wind and other activities at sea.

Milestone 83 is the second and last milestone of the investment, and it follows the completion of milestone 82, related to the preparation and publication of a call for tender for 4 GW offshore wind.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Digital Report "Screening of areas for offshore wind in Denmark" published by the Danish Energy Agency on 29 January 2026	The link to the digital report has been published by the Danish Energy Agency in its website, under the section "Screening of areas for offshore wind in Denmark" of the following webpage: https://ens.dk/energikilder/havvindmoeller/planlaegning-af-fremtidens-havvindmoelleparker The digital report is directly accessible at the following link: https://niras.dkplan.dk/plan/17#/7278 Section "The Project": https://niras.dkplan.dk/plan/17#/7282 Sub-section "Data and delimitation" under section "The Project": https://niras.dkplan.dk/plan/17#/8265 Sub-section "Deliverables" of section "The Project": https://niras.dkplan.dk/plan/17#/8264 Section "Screening": https://niras.dkplan.dk/plan/17#/8383 Section "Cumulative Effects": https://niras.dkplan.dk/plan/17#/7281

		Commission's services have last accessed all links used in this preliminary assessment on 5 May 2026. All deliverables produced in the context of the project are available online: https://niras.dkplan.dk/plan/17#/8264

3. Analysis:

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

The Danish Energy Agency shall publish a digital report on the screening of areas for offshore wind in Denmark. […]

The digital report "Screening of areas for offshore wind in Denmark", prepared by NIRAS for the Danish Energy Agency, was published by the Danish Energy Agency on 29 January 2026 (hereinafter referred to as "the digital report") (evidence 2). The area subject to screening is shown in the map available in the sub-section "Data and delimitation" under section "The Project" of the digital report (evidence 2).

Led by the Danish Energy Agency, the project "Screening of areas for offshore wind in Denmark" was launched in 2022 and its overall aim was to establish a robust data foundation that can contribute to smart future planning of large-scale offshore wind projects in Danish waters (evidence 2, section "The Project").

[…] The report shall include at least: - a sensitivity mapping; […]

The digital report includes a section presenting results of a study to identify which parts of the Danish marine area are, from a biological perspective, most sensitive to the impacts of offshore wind turbines (evidence 2, sub-section "Sensitivity Mapping" under section "Screening"). The sensitivity mapping provides a comprehensive overview of current knowledge regarding the distribution of marine species and habitat types, as well as bats, across the entire Danish marine area, and the sensitivity of these species and habitat types to impacts from offshore wind turbines. Assessments of sensitivity for the following sea areas are available in the digital report, including interactive maps: The North Sea/Skagerrak, Kattegat, the Belts and the Baltic Sea (evidence 2, section "Screening", sub-section "Total sensitivity mapping").

As part of the project deliverables, separate reports were prepared on the sensitivity of certain animal species to offshore wind infrastructure (evidence 2, under the sub-section "Deliverables" of section "The Project").

[…] - an assessment of the cumulative effects of large scale offshore wind deployment; and […]

The section of the digital report titled 'Cumulative Effects' assesses the cumulative effects of large-scale offshore wind deployment. This assessment is achieved by analysing six key environmental affected elements: wind patterns, waves and sediment transport, hydrodynamics and ecosystem impacts, underwater noise, harbour porpoises and birds. Separate digital sub-sections are available on each of these six elements (evidence 2, under section "Cumulative Effects"). Thematic reports prepared as deliverables contributing to the project are available in the sub-section "Deliverables" under section "The Project" of the digital report (evidence 2).

[…] - an assessment of the opportunities for coexistence between offshore wind and other activities at sea.

The digital report "Screening of Areas for Offshore Wind in Denmark" also includes a separate section titled "Coexistence", a term defined in the context of the report as "shared use of resources, whereby resources are shared between one or more different uses and/or users within a limited geographical area" (evidence 2). The digital report examines the opportunities for coexistence between offshore wind and the following resource-intensive activities: aquaculture, sailing, raw materials extraction, floating solar farms and military activities. Separate assessments are available under digital sub-sections of the report on each of these categories, including interactive maps and links to academic research and pilot projects.

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

Number and name of the Target: 88 Grant disbursement

Related Measure: C8.I2 Green upskilling

Quantitative Indicator: DKK million

Baseline: 0

Target: 187.02

Time: Q3 2026

1. Context:

The investment aims to promote green upskilling within the workforce by disbursing grants for relevant activities.

Target 88 requires the disbursement of grants for DKK 187 020 000 to beneficiaries to carry out activities for green upskilling, including the development of training courses, investments in equipment, and the upskilling of teachers.

Target 88 is the second and final target of this investment, and it follows the completion of milestone 86, related to the agreement for the implementation of the green upskilling funds.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.
2	List of projects	List of projects, including beneficiaries' name, name of the pool under which the grants were disbursed, project ID and amounts disbursed in 2025 and 2026.
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units.		
3	Payment letters	Payment letters issued by the Danish Agency for Education and Quality (STUK) for grants from the pools for green upskilling activities.
4	Extracts from the accounting system Navision	Extracts from the accounting system Navision, provided by the Danish Agency for Education and Quality, certifying that the grant has been disbursed to the beneficiaries.

3. Analysis:

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

Grants of DKK 187 020 000 have been disbursed to beneficiaries for green upskilling activities, including the development of training courses, or equipment investments, or the upskilling of teachers.

The Danish authorities provided a list of 107 projects (evidence 2) for which grants have been disbursed in December 2025 and in February 2026 for green upskilling activities under the three pools "Green equipment investment pool", "Pool for professional upskilling of trainers" and "Pool for the development and testing of training courses" (as assessed under milestone 86 on the

conclusion of an agreement for the implementation of the green upskilling funds). The list included the project ID, the reference pool, the recipient's name, and the amount of the grants disbursed. The amount disbursed in grants is DKK 225 900 000, exceeding the target value of DKK 187 020 000.

Following the selection of a random sample of 60 units, Denmark submitted the letters of disbursement for the year 2026 (evidence 3), indicating at page 2 the amounts disbursed in December 2025 and February 2026 as well as the pool under which the grant was awarded: (i) “Green equipment investment pool”, (ii)“Pool for professional upskilling of trainers” and (iii) “Pool for the development and testing of training courses”. Denmark also submitted corresponding extracts from the accounting system Navision (evidence 4), provided by the Danish Agency for Education and Quality, to confirm that the grants have been disbursed to the beneficiaries for the 60 sampled units. The evidence provided for a sample of 60 units confirmed that this requirement of the target had been met. Specifically, the extracts from Navision for each sampled recipient provide information from the creditor module of the Navision accounting system on the recording of the disbursements made in 2025 and 2026 with a unique payment identification reference, including the name of the recipient and the unique project number. The amounts disbursed were cross-checked against the name of the recipient and the project number indicated in the payment letters.

The Commission services conducted an on-the-spot check on 17 June 2026 to verify in real-time that the Danish Agency for Education and Quality, using the Navision system, could extract specific payment confirmations, corresponding to the extracts provided for the sampled units. This check was completed successfully, confirming that the extracts provided contained accurate information and that the exact amounts declared in the letters of disbursement (evidence 3) were disbursed to the correspondent beneficiaries by the Danish Agency for Education and Quality.

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

Number and name of the Target: 89 At least 27 583 oil burners or gas furnaces have been replaced by district heating or heat pumps

Related Measure: C8.I3 Scaled-up measure: Replacing oil burners and gas furnaces

Quantitative Indicator: Number

Baseline: 0

Target: 27583

Time: Q2 2026

1. Context:

The investment scales up Investment 1 (Replacing oil burners and gas surfaces) under Component 3 of the Danish Recovery and Resilience Plan. The measure involves the replacement of gas furnaces or oil burners with heat pumps or district heating.

Target 89 requires that at least 27 583 oil burners and gas furnaces have been replaced with heat pumps or district heating.

Target 89 is the only target of this investment.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Data extracts from the Danish state-owned gas distribution company Evida	Data extract of the Danish state-owned gas distribution company Evida's internal system, showing 90 208 gas furnaces and gas conduit that have been registered as eligible for fee exemption for the decoupling.
3	Data extracts from the Danish state-owned gas distribution company Evida	Data extract of the Danish state-owned gas distribution company Evida's internal system, showing the date of termination of contract for supply of gas between Evida and the household.
4	List of decoupled gas furnaces and conversions to district heating	List of 28 500 households, including their unique identifier (*LeverancestedID*), with a decoupled gas furnace and conversion to heat pump or district heating, based on cross-checked data of the Danish state-owned gas distribution company Evida and of the Buildings and Housing Register.
5	Executive Order (*Bekendtgørelsen)* No. 69 of 26 January 2018 on Energy Supply Companies' Reporting Obligation to the Building and Housing Register (BBR)	The Executive Order entered into force on 1 February 2018 and presents the legal obligation for Danish Energy Supply Companies to report to the Buildings and Housing Register information about the individual end-user's consumption.
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units.		
6	Data extracts from the Buildings	Data extract from the Buildings and Housing Register

	and Housing Register	(BBR), recording a household's yearly consumption data and heating source.

3. Analysis:

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

At least 27 583 oil burners or gas furnaces have been replaced by heat pumps or district heating.

The Danish authorities provided two data extracts from the Danish state-owned gas distribution company Evida (evidence 2 and 3). The first data extract (evidence 2) lists the households that registered and were considered eligible for the fee exemption for decoupling of gas furnaces under the State Decoupling Scheme (Afkoblingsordningen). The data extract includes the unique identifier of the household (column I – LeverancestedID), the date of the physical decoupling (column A), and the status of the decoupling (column B), where "Afsluttet" indicates that the decoupling has taken place. The second data extract (evidence 3) lists the households for which the contract for supply of gas between the household and Evida has been terminated. The extract includes the same unique identifier for the household as used in evidence 2 (column A – LeverancestedID) and the date of termination of the contract for gas (column C).

The Commission services conducted an on-the-spot check on 4 June 2026 to verify in real-time that the data extracts provided (evidence 2 and 3) correspond to the database extracted directly from Evida's system. This check was completed successfully, confirming that the extracts provided (evidence 2 and 3) contained accurate information, that the households were eligible for fee exemption for decoupling of a gas furnace or conduit (evidence 2), and that the contracts between the households and Evida were terminated on the indicated dates (evidence 3).

To demonstrate the number of households that after having decoupled their gas furnace, converted to district heating or a heat pump, the Danish authorities provided a list of 28 500 households (evidence 4), compiled with cross-checked data of Evida (evidence 2 and 3) and of the Building and Housing Register (BBR), with a unique identifier for every decoupled furnace (LeverancestedID) and subsequent conversion to district heating (column A). According to the evidence provided, Denmark completed 28 500 conversions from gas furnaces to district heating, thus exceeding the goal of Target 89 by 917 units. Pursuant to Executive Order BEK No. 69 of 26 October 2018 on Energy Supply Companies' Reporting Obligation to the Building and Housing Register (evidence 5), utility companies, including Evida and district heating utilities, are required to report annually to the Building and Housing Register the energy consumption and type of heating source for each household.

Following the selection of a random sample of 60 units, Denmark submitted the data extract from the Building and Housing Register database (evidence 6), demonstrating the household's yearly consumption data and the household's heating source, to confirm that the household has replaced its gas furnace with district heating. The evidence provided for a sample of 60 units confirmed that this requirement of the target has been met. The Commission services conducted an on-the-spot check on 4 June 2026 to verify in real-time that the data extracts provided match the Building and Housing Register database. This check was completed successfully, confirming that the provided extract reported accurate information regarding the replacement of the gas furnace with district heating.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 94 At least 430 318 MWh/year of calculated energy savings.

Related Measure: C8.I4 Scaled-up measure: Energy Efficiency in Industry

Quantitative Indicator: MWh/year

Baseline: 0

Target: 430318

Time: Q2 2026

1. Context:

The objective of this measure is to scale up investment 2: Energy efficiency in industry under Component 3. The measure consists of supporting energy efficiency projects in industry.

Target 94 requires that a payment letter has been sent to beneficiaries for energy efficiency projects and that the total amount of calculated energy savings is at least 430 318 MWh/year.

Target 94 is the only target of this investment.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Executive Order No. 213 of 23 January 2026	The Executive Order entered into force on 2 March 2026 as provided by its section 38. The Order set the legal framework for the energy efficiency scheme in industry for its validity period. Link: https://www.retsinformation.dk/eli/lta/2026/213
3	Executive Order No. 1014 of 11 July 2025	The Executive Order entered into force on 15 July 2025 as provided by its section 38. The Order set the legal framework for the energy efficiency scheme in industry for its validity period. Link: https://www.retsinformation.dk/eli/lta/2025/1014
4	Executive Order No. 91 of 31 January 2025	The Executive Order entered into force on 5 February 2025 as provided by its section 38. The Order set the legal framework for the energy efficiency scheme in industry for its validity period. Link: https://www.retsinformation.dk/eli/lta/2025/91
5	Executive Order No. 599 of 04 June 2024	The Executive Order entered into force on 1 July 2024 as provided by its section 28. The Order set the legal framework for the energy efficiency scheme in industry for its validity period. Link: https://www.retsinformation.dk/eli/lta/2024/599
6	Executive Order No. 1442 of 1 December 2023	The Executive Order entered into force on 1 January 2024 as provided by its section 28. The Order set the legal framework for the energy efficiency scheme in industry for its validity period. Link: https://www.retsinformation.dk/eli/lta/2023/1442

7	Executive Order No. 674 of 02 June 2023	The Executive Order entered into force on 1 July 2023 as provided by its section 28. The Order set the legal framework for the energy efficiency scheme in industry for its validity period. Link: https://www.retsinformation.dk/eli/lta/2023/674
8	Executive Order No. 1422 of 28 October 2022	The Executive Order entered into force on 1 November 2022 as provided by its section 25. The Order set the legal framework for the energy efficiency scheme in industry for its validity period. Link: https://www.retsinformation.dk/eli/lta/2022/1422
9	Executive Order No. 2237 of 1 December 2021	The Executive Order entered into force on 1 January 2022 as provided by its section 25. The Order set the legal framework for the energy efficiency scheme in industry for its validity period. Link: https://www.retsinformation.dk/eli/lta/2021/2237
10	Executive Order No. 1068 of 28 May 2021	The Executive Order entered into force on 1 July 2021 as provided by its section 28. The Order set the legal framework for the energy efficiency scheme in industry for its validity period. Link: https://www.retsinformation.dk/eli/lta/2021/1068
11	Executive Order No. 2303 of 29 December 2020	The Executive Order entered into force on 6 January 2021 as provided by its section 28. The Order set the legal framework for the energy efficiency scheme in industry for its validity period. Link: https://www.retsinformation.dk/eli/lta/2020/2303
12	Executive Order No. 1414 of 29 September 2020	The Executive Order entered into force on 1 October 2020 as provided by its section 28. The Order set the legal framework for the energy efficiency scheme in industry for its validity period. Link: https://www.retsinformation.dk/eli/lta/2020/1414
13	Executive Order No. 852 of 10 June 2020	The Executive Order entered into force on 1 July 2020 as provided by its section 28. The Order set the legal framework for the energy efficiency scheme in industry for its validity period. Link: https://www.retsinformation.dk/eli/lta/2020/852
14	List of supported 1 350 energy efficiency projects	The list includes, among others: (i) the unique project identifier; (ii) the amount of the paid grant; (iii) the annual energy savings in MWh/year; (iv) the energy source before and after project implementation; (v) the intervention category.
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units.		
15	Requests for payment	Digital request for payment by the beneficiary upon project completion
16	Payment letters	Payment letter by the Danish Energy Agency to the beneficiary

3. Analysis:

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

A payment letter has been sent to beneficiaries for energy efficiency projects. The total amount of calculated energy savings is at least 430 318 MWh/year.

The Danish authorities reported that 1 350 energy efficiency projects have been supported, for total calculated annual energy savings of 446 147,96 MWh/year, thus exceeding the target of at least 430 318 MWh/year. For each project, a payment letter was sent to the beneficiary. To confirm this, the authorities provided a list of supported energy efficiency projects including, among others: (i) the unique project identifier; (ii) the amount of the paid grant; (iii) the annual energy savings in MWh/year; (iv) the energy source before and after project implementation; (v) the intervention category (evidence 14).

According to the legal framework of the scheme, the amount of energy savings for a project is calculated as the net difference in energy consumption before and after the project is implemented as per the Executive Orders (evidence 2-13, under the chapter titled 'Conditions for grants and terms of commitments'). The Danish Energy Agency decides on the payment of subsidies upon application by the beneficiary. After the completion of the project, the beneficiary must submit a digital request for payment to the implementing agency. This request must be accompanied by documentation proving that the conditions for the grant award and the terms of the grant agreement have been met, including documentation on the ex-post energy consumption and the amount of calculated energy savings (evidence 2-13, under the chapter titled 'Payment of subsidies'). Payment of the grant is subject to the following conditions as per the Executive Orders: the project must be carried out as described in the grant commitment letter and the associated terms and conditions, and supplementary documentation must be provided upon request of the implementing agency if clarification is required (evidence 2-13, under the chapter titled 'Payment of subsidies'). The Executive Orders set out the methodology for calculating ex ante and ex post energy consumption and the resulting energy savings (evidence 2-13).

Following the selection of a random sample of 60 units, Denmark submitted for each of the sampled projects: i) the digital request for payment by the beneficiary upon project completion, indicating the calculated energy savings per category of intervention (evidence 15); and ii) the payment letter by the Danish Energy Agency to the beneficiary (evidence 16). The evidence provided for 60 units confirmed that the payment letters have been sent to beneficiaries for energy efficiency projects and that the goal of 430 318 MWh/year calculated energy savings has been achieved.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.