6 November 2026

Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the sixth payment request submitted by Finland on 29 September 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 29 September 2026, Finland submitted a request for payment for the sixth 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, Finland provided due justification of the satisfactory fulfilment of the 26 milestones and targets of the sixth instalment of the non-repayable support, as set out in Section 2.1 of the Council Implementing Decision of 29 October 2021 on the approval of the assessment of the recovery and resilience plan for Finland[1].

In its payment request, Finland 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.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Finland's Recovery and Resilience Plan. They notably highlight the continuation of the reform momentum in key policy areas. This includes, among others, effective supervision and enforcement of the prevention of money laundering, developing the continuous learning system, and digital services for environmental permitting. The milestones and targets also confirm progress towards the completion of projects in energy infrastructure and clean technologies, RDI in green transition, innovation and research infrastructure.

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 12524/21; ST 12524/21 ADD 1 as amended by ST 6991/23; ST 6991/23 ADD 1, ST 15836/23; ST 15836/23 ADD 1, ST 11535/24; ST 11535/24 ADD 1; ST 11030/25; ST 11030/25 ADD 1; ST 16877/25; ST 16877/25 ADD 1, ST 10855/26; ST 10855/26 ADD 1.

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Number and name of the Target: 5 – Project completion notices or project reports submitted

Related Measure: P1C1I1 – Transformation of the energy system – Energy infrastructure investments

Quantitative Indicator: Number

Baseline: 0

Target: 4

Time: Q2 2026

1. Context:

The objective of this measure is to attract investment in clean energy. This investment consists of providing grants for projects with a focus on energy infrastructure, which may include, but is not limited to, electricity grids and electricity transmission capacity, integration of energy systems to produce, transmit and utilise surplus and waste heat and transport of low carbon gases including hydrogen.

Target 5 requires the submission by recipient entities of at least four project completion notices or project reports, corresponding to an increase in new renewable energy capacity and/or grid connection capacity of at least 137 MW.

Target 5 is the third and last target of this measure and it follows the completion of milestone 3, which required the launch of the first competitive call for proposals, and milestone 4, related to the publication of additional calls for applications.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Project report with reference number 1891/31/2022	Copy of the final project report submitted for project 1891/31/2022 by the beneficiary via Business Finland's electronic grant management system, 19 June 2026
3	Energy attachment of project report with reference number 1891/31/2022	Copy of the mandatory energy attachment to the final project report for project 1891/31/2022
4	Project report with reference number 4606/31/2023	Copy of the final project report for project 4606/31/2023 submitted by the beneficiary via Business Finland's electronic grant management system, 4 May 2026
5	Energy attachment of project report with reference number 4606/31/2023	Copy of the mandatory energy attachment to the final project report for project 4606/31/2023
6	Project report with reference number 90/31/2022	Copy of the final project report for project 90/31/2022 submitted by the beneficiary via Business Finland's electronic grant management system, 18 June 2026

7	Energy attachment of project report with reference number 90/31/2022	Copy of the mandatory energy attachment to the final project report for project 90/31/2022
8	Project completion notice with reference number 943/31/2024	Copy of the final project completion notice submitted for project 943/31/2024 by the beneficiary through Business Finland's secure email service
9	Secure email submitting the project completion notice with reference number 943/31/2024	Copy of the secure email message generated by Business Finland's internal registry containing submission information of the project completion notice for project 943/31/2024 and its attachments, 25 June 2026
10	Energy attachment of project completion notice with reference number 943/31/2024	Copy of the mandatory energy attachment to the final project completion notice for project 943/31/2024
11	Government Decree 1112/2021 on Aid for Energy Investments under Finland's Recovery and Resilience Plan for 2022–2026, published on 16 December 2021 in the Statute Book of Finland	The evidence provided is a copy of Government Decree 1112/2021 which serves as the funding guidelines for five measures included in Finland's RRP (P1C1I1, P1C1I2, P1C2I1, P1C2I2 and P5C1I1) by laying down the conditions on which the aid for energy investments under the Finnish RRP can be granted.
12	Funding decision of project with reference number 1891/31/2022	Copy of the funding decision by the Ministry of Economic Affairs and Employment for project 1891/31/2022, 7 February 2023
13	Funding decision of project with reference number 4606/31/2023	Copy of the funding decision by the Ministry of Economic Affairs and Employment for project 4606/31/2023, 21 December 2023
14	Funding decision of project with reference number 90/31/2022	Copy of the funding decision by the Ministry of Economic Affairs and Employment for project 90/31/2022, 15 December 2022
15	Funding decision of project with reference number 943/31/2024	Copy of the funding decision by the Ministry of Economic Affairs and Employment for project 943/31/2024, 14 June 2024

3. Analysis:

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

At least four project completion notices or project reports shall be submitted by recipient entities.

Three project reports (items 2, 4 and 6 on the evidence list) and one project completion notice (item 8 on the evidence list) were submitted by recipient entities under this investment measure, for a total of four.

The project reports were submitted by the recipient entities via the electronic grant management system of Business Finland upon completion of the funded projects, using a designated template. The final section of each project report (titled "Submission") contains information on the submission, including the individual project identifier number and the timestamp of the recipient entity's electronic submission of the document.

The project completion notice was submitted by the recipient entity through Business Finland's secure email service upon completion of the funded project. For the project completion notice, Business

Finland's secure email service has generated a confirmation of receipt indicating the date of reception and the sender. Item 9 on the evidence list is the extract of a secure email from Business Finland's secured submission system. The secured email contains information on the submission, including the individual project identifier number and the timestamp of the recipient entity's electronic submission of the document.

The project reports and project completion notice were submitted upon completion of the project, and they detail the steps taken by the beneficiary to execute the approved project plan, the project's start date and its completion date, the project's financing sources and the project's results and impacts. The project reports and project completion notice contain the name and ID number of the beneficiary and the grant's unique ID number.

The project reports and the project completion notice are reporting requirements established under the Government Decree on Aid for Energy Investments under Finland's Recovery and Resilience Plan for 2022–2026 (item 11 on the evidence list), in particular Article 16(2) concerning project reports and Article 19 concerning project completion notices. According to Article 19, the recipient entity is required to submit a project completion notice by 30 June 2026 at the latest. A project completion notice does not need to be submitted if the recipient of the support has already submitted the project report before the aforementioned date.

These shall correspond to an increase in new renewable energy capacity and/or grid connection capacity of at least 137 MW.

Article 19 of Government Decree 1112/2021 on Aid for RRF Energy Investments (item 11 on the evidence list) mandates that the recipient entity submit an assessment of energy impacts of the project. Therefore, the project reports and project completion notice are submitted with annexes ("Arvio energiatuen vaikutuksista") including specific information about the project's energy impacts (items 3, 5, 7 and 10 on the evidence list). These annexes show the increase in new renewable energy capacity and/or grid connection capacity under the heading "Energiatuotantoinvestoinnin kuvaus". The increase in new renewable energy capacity and/or grid connection capacity contributing to the achievement of the target is as follows:

- item 3 of the evidence list, project reference number 1891/31/2022: 15 MW (page 1)
- item 5 of the evidence list, project reference number 4606/31/2023: 52 MW (page 1)
- item 7 of the evidence list, project reference number 90/31/2022: 93 MW (page 1)
- item 10 of the evidence list, project reference number 943/31/2024: 150 MW (page 1)

The total reported additional renewable energy capacity in these project reports and project completion notice submitted by recipient entities amounts to a total of 310 MW, thus exceeding the goal of target 5 by 173 MW.

Furthermore, in line with the description of the measure, **this investment consists of providing grants for projects with a focus on energy infrastructure, which may include, but is not limited to, electricity grids and electricity transmission capacity, integration of energy systems to produce, transmit and utilise surplus and waste heat and transport of low carbon gases including hydrogen**. Funding decisions adopted by the Ministry of Economic Affairs and Employment are included on the list of evidence (items 12-15) for projects with reference numbers 1891/31/2022, 606/31/2023, 90/31/2022 and 943/31/2024. The funding decisions each include a statement (point 1 in each decision) that the project concerns an energy infrastructure investment in accordance with Finland's recovery and resilience plan.

On this basis, the Commission has reasonable assurance that this target has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 8 - Project completion notices or project reports submitted

Related Measure: P1C1I2 – Transformation of the energy system – Investments in new energy technologies

Quantitative Indicator: Number

Baseline: 0

Target: 4

Time: Q2 2026

1. Context:

The objective of this measure is to attract investment in clean energy. This investment consists of providing grants for projects with a focus on new clean technologies for energy production, use or storage.

Target 8 requires the submission by recipient entities of at least four project completion notices or project reports, corresponding to an increase in new renewable energy capacity, use or storage capacity of at least 112 MW/MWp.

Target 8 is the third and last target of the investment, and it follows the completion of milestone 6, related to the publication of the first call for applications for investments in new energy technologies, and milestone 7, related to the notification of the award of all grants for energy technology investments.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Project report with reference number 1611/31/2022	Copy of the final project report submitted for project 1611/31/2022 by the beneficiary via Business Finland's electronic grant management system, 6 April 2025
3	Energy attachment of project report with reference number 1611/31/2022	Copy of the mandatory energy attachment to the final project report for project 1611/31/2022
4	Project report with reference number 1461/31/2022	Copy of the final project report submitted for project 1461/31/2022 by the beneficiary via Business Finland's electronic grant management system, 24 April 2026
5	Energy attachment of project report with reference number 1461/31/2022	Copy of the mandatory energy attachment to the final project report for project 1461/31/2022
6	Project completion notice with reference number 1894/31/2022	Copy of the final project completion notice submitted for project 1894/31/2022 by the beneficiary through Business Finland's secure email service

7	Secure email submitting the project completion notice with reference number 1894/31/2022	Copy of the secure email message generated by Business Finland's internal registry containing submission information of a project completion notice for project 1894/31/2022 and its attachments, 30 June 2026
8	Energy attachment of project completion notice with reference number 1894/31/2022	Copy of the mandatory energy attachment to the final project completion notice for project 1894/31/2022
9	Project completion notice with reference number 1771/31/2022	Copy of the final project completion notice submitted for project 1771/31/2022 by the beneficiary through Business Finland's secure email service
10	Secure email submitting the project completion notice with reference number 1771/31/2022	Copy of the secure email message generated by Business Finland's internal registry containing submission information of the project completion notice for project 1771/31/2022 and its attachments, 29 June 2026
11	Energy attachment of project completion notice with reference number 1771/31/2022	Copy of the mandatory energy attachment to the final project completion notice for project 1771/31/2022
12	Government Decree 1112/2021 on Aid for Energy Investments under Finland's Recovery and Resilience Plan for 2022–2026, published on 16 December 2021 in the Statute Book of Finland	The evidence provided is a copy of Government Decree 1112/2021 which serves as the funding guidelines for five measures included in Finland's RRP (P1C1I1, P1C1I2, P1C2I1, P1C2I2 and P5C1I1) by laying down the conditions on which the aid for energy investments under the Finnish RRP can be granted.
13	Funding decision of project with reference number 1611/31/2022	Copy of the funding decision by the Ministry of Economic Affairs and Employment for project 1611/31/2022, 15 December 2022
14	Funding decision of project with reference number 1461/31/2022	Copy of the funding decision by the Ministry of Economic Affairs and Employment for project 1461/31/2022, 15 December 2022
15	Funding decision of project with reference number 1894/31/2022	Copy of the funding decision by the Ministry of Economic Affairs and Employment for project 1894/31/2022, 14 February 2023
16	Funding decision of project with reference number 1771/31/2022	Copy of the funding decision by the Ministry of Economic Affairs and Employment for project 1771/31/2022, 4 October 2022

3. Analysis:

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

At least four project completion notices or project reports shall be submitted by recipient entities.

Two project reports (items 2 and 4 on the evidence list) and two project completion notices (items 6 and 9 on the evidence list) were submitted by recipient entities under this investment measure, for a total of four.

The project reports were submitted by the recipient entities via the electronic grant management system of Business Finland upon completion of the funded projects, using a designated template. The final section of each project report (titled “Submission”) contains information on the submission, including the individual project identifier number and the timestamp of the recipient entity’s electronic submission of the document.

The project completion notices were submitted by the recipient entities through Business Finland's secure email service upon completion of the funded projects. For the project completion notice, Business Finland's secure email service has generated a confirmation of receipt indicating the date of reception and the sender. Items 7 and 10 on the evidence list are the extracts of secure emails from Business Finland’s secured submission system. The secured emails contain information on the submission, including the individual project identifier number and the timestamp of the recipient entity’s electronic submission of the document.

The project reports and project completion notices were submitted upon completion of the projects, and they detail the steps taken by the beneficiary to execute the approved project plan, the project’s start date and its completion date, the project’s financing sources and the project’s results and impacts. The project reports and project completion notices contain the name and ID number of the beneficiary and the grant's unique ID number.

The project reports and project completion notices are reporting requirements established under the Government Decree on Aid for Energy Investments under Finland's Recovery and Resilience Plan for 2022–2026 (item 12 on the evidence list), in particular Article 16(2) concerning project reports and Article 19 concerning project completion notices. According to Article 19, the recipient entity is required to submit a project completion notice by 30 June 2026 at the latest. A project completion notice does not need to be submitted if the recipient of the support has already submitted the project report before the aforementioned date.

These shall correspond to an increase in new renewable energy capacity, use or storage capacity of at least 112 MW/MWp.

Article 19 of Government Decree 1112/2021 on Aid for RRF Energy Investments (item 12 on the evidence list) mandates that the recipient entity submit an assessment of energy impacts of the project. Therefore, the project reports and project completion notices are submitted together with annexes (“Arvio energiatuen vaikutuksista”) including specific information about the project’s energy impacts (items 3, 5, 8 and 11 on the evidence list). These annexes show the increase in new renewable energy capacity and/or grid connection capacity under the heading "Energiatuotantoinvestoinnin kuvaus". The increase in new renewable energy capacity, use or storage capacity contributing to the achievement of the target is as follows:

- Item 3 on the evidence list, project reference number 1611/31/2022: 32 MWp (page 1)
- Item 5 on the evidence list, project reference number 1461/31/2022: 85.8 MW (page 1)
- Item 8 on the evidence list, project reference number 1894/31/2022: 74.5 MW/MWp (page 1)
- Item 11 on the evidence list, project reference number 1771/31/2022: 70 MWp (page 1)

The total reported additional renewable energy and storage capacity in the project reports and project completion notices submitted by recipient entities therefore amounts to 262.3 MW/MWp, thus exceeding the goal of target 8 by 150.3 MW/MWp.

The Commission considers that there is a clerical error in the text of the Council Implementing Decision as regards the description of target 8 and has undertaken the assessment on a revised basis. In such description, it is stated that “[…] project completion notices or project reports […] shall correspond to

an increase in new renewable energy capacity, use or storage capacity of at least 112 MW/MWp". However, in connection with the amendment to the target description by Council Implementing Decision COM(2025) 351 final of 25 June 2025, the target description should have considered that, for one individual project, the RRF is financing only a part of the project in combination with other Union programmes or instruments, and that the target only measures the RRF contribution, in line with Commission notice (C/2024/4618) on Guidance on recovery and resilience plans, page 16. Therefore, to address the clerical error, a revised description should include the text "Any achievement provided by amounts from other Union programmes or instruments shall not be counted towards this target." Against this background, the justification and substantiating evidence provided by the Finnish authorities cover all constitutive elements of the target.

Furthermore, in line with the description of the measure, **this investment consists of providing grants for projects with a focus on new clean technologies for energy production, use or storage**.

Funding decisions adopted by the Ministry of Economic Affairs and Employment are included on the list of evidence (items 13-16) for projects with reference numbers 1611/31/2022, 1894/31/2022, 1771/31/2022 and 1461/31/2022. The funding decisions include a statement (point 1 in each decision) that the project concerns an investment in the introduction of new energy technology in accordance with Finland's recovery and resilience plan. Further, the funding decisions include a statement (point 2 in each decision) on the novelty value of the clean energy production technology (photovoltaic power) utilised.
On this basis, the Commission has reasonable assurance that this target has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 10 – Project reports submitted

Related Measure: P1C1I3 – Transformation of the energy system – Investment and reform package in Åland

Qualitative Indicator: Project reports submitted

Time: Q2 2026

1. Context:

The objective of this measure is to contribute to clean energy generation in the Åland Islands autonomous region. This investment consists of providing grants for solar power projects and financing for reports to prepare future investments in offshore wind power.

Milestone 10 requires the submission of two project reports by recipient entities of solar power projects as well as the submission of reports for the preparation of the wind power project.

Milestone 10 is the second and last milestone of the investment, and it follows the completion of milestone 9, which required the publication of the first call for applications for solar energy projects in Åland.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all constitutive elements) has been satisfactorily fulfilled.	
2	Project report Holmberg photovoltaic installation, completed on 21 November 2024	Copy of the signed solar power project report submitted by the recipient entity to the government of Åland.
3	Project report Solpark Åland Ab, completed on 22 December 2025	Copy of the signed solar power project report submitted by the recipient entity to the government of Åland.
4	Transmission email from Holmberg submitting the project report	Copy of the transmission email of 17 June 2026 from the recipient entity of the Holmberg photovoltaic installation project submitting the project report to the Government of Åland.
5	Transmission email from Solpark Åland Ab submitting the project report	Copy of the transmission email of 17 June 2026 from the recipient entity of the Solpark Åland Ab installation project submitting the project report to the Government of Åland.
6	Report “Master plan proposal” by WSP Sweden, delivered on 21 May 2026	Copy of the report “Master plan proposal” prepared by WSP Sweden, which sets out the rationale of the offshore wind project as well as an overview of planning and permit procedures.
7	Contract between the government of Åland and WSP Sweden commissioning the report “Master plan proposal”	Copy of the contract between the government of Åland and WSP Sweden commissioning the report “Master plan proposal”, signed electronically on 27 August 2023.

8	Decision by the Government of Åland from 21 May 2026 accepting the contents of the report “Master Plan proposal”	Copy of the decision by the Government of Åland from 21 May 2026 accepting the contents of the report “Master Plan proposal” for the Sunnavind project, delivered by WSP Sweden
9	Report ”Revenue streams from offshore wind power in Åland” by KPMG, delivered on 23 June 2022	Copy of the report ”Revenue streams from offshore wind power in Åland” by KPMG, presenting potential revenue streams related to the development of offshore wind power.
10	Report “Sunnanvind roadmap” by KPMG, delivered on 1 June 2023	Copy of the report “Sunnanvind roadmap” by KPMG, presenting recommendations for preparatory activities and milestones for the consideration of the government of Åland in the preparation of the offshore wind power project.
11	Decision by the government of Åland to procure the reports ”Revenue streams from offshore wind power in Åland” and ”Sunnanvind roadmap” from KPMG	Copy of the decisions by the government of Åland, dated 31 March 2022, to procure the reports ”Revenue streams from offshore wind power in Åland” (also available online at https://www.regeringen.ax/sites/default/files/attachments/protocol/nr18-2022-enskild-i1.pdf [accessed by Commission services on 23 July 2026]). and ”Sunnanvind roadmap” from KPMG, as well as the order confirmation (also available online at https://www.regeringen.ax/sites/default/files/attachments/protocol/nr01-2023-pleni-I1.pdf [accessed by Commission services on 23 July 2026]).
12	Transmission emails from KPMG submitting the reports ”Revenue streams from offshore wind power in Åland” and ”Sunnanvind roadmap”	Copy of the transmission emails of 30 September 2022 and 7 September 2023 June 2026 from KPMG submitting the reports ”Revenue streams from offshore wind power in Åland” and ”Sunnanvind roadmap” respectively.
13	Report “Rapport Sunnanvind” by Civil Tech, delivered on 13 December 2024	Copy of the report “Rapport Sunnanvind” by Civil Tech, presenting presents a partial seabed survey of the area foreseen for the future offshore wind power project.
14	Signed contract between the government of Åland and Civil Tech regarding the partial seabed investigation included in the report “Rapport Sunnanvind”.	Copy of the decision by the government of Åland, dated 18 July 2024, to commission the report “Rapport Sunnanvind” from Civil Tech, together with thesigned contract between the government of Åland and Civil Tech.
15	Transmission email from Civil tech submitting the report “Rapport Sunnavind”	Copy of the transmission email of 30 December 2024 from CivilTech regarding the submission of the report “Rapport Sunnavid”.
16	Report “Sea ice assessment” by VTT, delivered on 1 December 2022	Copy of the report “Sea ice assessment” by VTT, presenting an assessment of the impact of sea ice in the Åland Sea and its relevance for the offshore wind power project.

17	Signed contract between the government of Åland and VTT for the report "Sea ice assessment"	Copy of the signed contract between the government of Åland and VTT, dated 28 January 2022, to produce the "Sea ice assessment" report.
18	Transmission email from VTT submitting the report "Sea ice assessment"	Copy of the transmission email of 2 December 2022 from VTT regarding the submission of the report "Sea ice assessment".
19	Report "Legal assessment" by Bird & Bird, delivered between 22 December 2023 and 14 January 2026	Copy of the report "Legal assessment", consisting of eight legal memorandums, presenting analyses of taxation issues and addressing legal questions related to the preparation of the wind power project.
20	Contract between the government of Åland and Bird & Bird for the delivery of the legal assessment, and email confirmation of submission of the report.	Copy of the signed contract between the government of Åland and Bird & Bird, dated 26 June 2023, for the delivery of legal memorandums relevant for the wind power project in Åland, together with the email confirmation of submission of the eight legal memorandums.
21	Transmission email from Bird & Bird delivering legal assessment reports	Copy of the transmission emails from Bird & Bird regarding the submission reports between 12 December 2023 and 14 January 2026.

3. Analysis:

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

Two project reports shall be submitted by recipient entities of solar power projects.
Recipient entities submitted two project reports of solar power projects, concerning the Holmberg project (item 2 on the evidence list) and the Solpark project (item 3 on the evidence list). The project reports contain information about the projects, including the location, permit procedures followed, DNSH assessment, budget and financing, operational information about the finalised project, and the projects' energy generation capacity. The project reports are signed by the recipient entity.

Proof of submission for the project report of the Holmberg project is included in the transmission email from the recipient entity submitting the project report to the Government of Åland (item 4 on the evidence list). Proof of submission for the project report of the Solpark project is included in the transmission email from the recipient entity submitting the project report to the Government of Åland (item 5 on the evidence list).

The report(s) commissioned regarding the preparation of the wind power project shall also be submitted.
Furthermore, in line with the description of the measure, **this investment consists of providing [...] financing for the procurement of one or multiple report(s) to prepare future investments in offshore wind power.**

The government of Åland has procured a set of reports from independent consultants to support Åland's decision-making and to support the achievement of the goals of the wind power project. These reports all cover different aspects related to the preparation of the offshore wind power project in

Åland. The authorities have submitted six reports that were commissioned by the government of Åland, namely:

- "Master plan proposal" (item 6 on the evidence list) prepared by WSP Sweden. This report was commissioned to prepare the rationale of the project, to create a map of the possible location of the project, and to provide an overview of planning and permit procedures. The evidence that this report was commissioned is included in the decision of the government to accept the bid by WSP Sweden and the contract between the government of Åland and WSP Sweden (item 7 on the evidence list). Section 1.2 on page 13 of the contract highlights that a report is procured concerning the general planning and environmental assessment of a planned offshore wind farm in the sea north of Åland. In turn, a Government Decision from May 2025 (item 8 of the evidence list) accepted the contents of the report thereby confirming delivery.
- "Revenue streams from offshore wind power in Åland" (item 9 on the evidence list), prepared by KPMG. The report covers potential revenue streams related to the development of offshore wind power. The evidence that this report was commissioned is included on page 21 of item 11 on the evidence list, which is the decision to procure this report from KPMG. The decision was published as part of the decision-making process. The Commission services accessed the link provided by the authorities on 23 July 2026 to verify the publication of the decision. This check was completed successfully, confirming that the decision to procure this report was formalised. KPMG delivered this report to the Åland authorities in digital format, as is proven by their emails of 30 September 2022 (item 12 on the evidence list, page 49).
- "Sunnanvind roadmap" (item 10 on the evidence list), prepared by KPMG. This report sets out a roadmap including recommendations for preparatory activities and milestones for the consideration of the government of Åland in the preparation of the offshore wind power project, including indicative estimates in terms of financial and human resources required. The evidence that this report was commissioned is included on page 26 of item 11 on the evidence list, which is the decision to procure this report from KPMG. The decision was published as part of the decision-making process. The Commission services accessed the link provided by the authorities on 23 July 2026 to verify the publication of the decision. This check was completed successfully, confirming that the decision to procure this report was formalised. KPMG delivered this report to the Åland authorities in digital format, as is proven by their emails of 7 September 2023 (item 12 on the evidence list, page 52).
- "Rapport Sunnanvind" (item 13 on the evidence list), prepared by Civil Tech. This report presents a partial seabed survey of the area described in the master plan (item 6 on the evidence list). The evidence that this report was commissioned is included in the signed assignment by the government of Åland addressed to Civil Tech to execute the partial seabed investigation (item 14 on the evidence list, pages 14-15). Civil Tech delivered this report to the Åland authorities in digital format, as is proven by their emails of 30 December 2024 (item 15 on the evidence list, page 85).
- "Sea ice assessment" (item 16 on the evidence list), prepared by VTT. This report presents an assessment of the impact of sea ice in the potential waters for the future offshore wind park. The evidence that this report was commissioned is included in the signed contract for an ice load study (item 17 on the evidence list, page 12-13). VTT delivered this report to the Åland authorities in digital format, as is proven by their emails of 2 December 2022 (item 18 on the evidence list, page 52).
- "Legal assessment" (item 19 on the evidence list), prepared by the Bird & Bird law firm. This report consists of eight legal memoranda addressing issues related to taxation, preparation of the auction process, and legal questions regarding the concession to be made available for auction. The evidence that this report was commissioned is included in the digitally signed contract between the government of Åland and Bird & Bird (item 20 on the evidence list, page

150-151). Bird&Bird delivered these memoranda to the Åland authorities in digital format, as is proven by their eight emails between 12 December 2023 and 14 January 2026 (item 21 on the evidence list, page 214, 218, 220, 223, 226, 229, 235 and 237).

On this basis, the Commission has reasonable assurance that this target has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 18 - Legal agreements signed with final beneficiaries

Related Measure: P1C2.I1 Low-carbon hydrogen and carbon capture and utilisation

Quantitative Indicator: Percentage (%)

Baseline: 0

Target: 100

Time: Q2 2026

1. Context:

The objective of this investment is to provide support to the production and storage of clean hydrogen. This measure consists of a public investment in a Subsidy Scheme, in order to incentivise private investment and improve access to finance in Finland along the hydrogen value chain and in carbon capture, storage and recovery. The Scheme shall be managed by Business Finland as the implementing partner.

Milestone 18 concerns the entry (by Business Finland) into legal subsidy agreements with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Scheme (taking into account management fees).

Target 18 is the third target of the investment, and it follows the completion of milestone 16, related to the launch of the first call and milestone 17, related to the entry into force of the implementing agreement. It is accompanied in this payment request by milestone 18bis, related to the financial transfer to Business Finland for the scheme.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled	
2	List of projects awarded	List of projects awarded by Business Finland under the scheme
3-11	Grant award notifications from Business Finland	Copy of the nine signed grant award notifications from Business Finland under the scheme
12-17	Notice of approval by final beneficiaries	Copy of the six signed notices of approval by final beneficiaries
18-20	Call instructions	Copy of the call instructions for the three calls contributing to the scheme

3. Analysis:

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

Business Finland shall have entered into legal subsidy agreements with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Scheme (taking into account management fees). (…) The terms "legal agreement" and "legal subsidy agreement" shall be understood as the funding decisions awarded by Business Finland and approved by the final beneficiary (to be understood as the final recipient entity) via Business Finland's e-services and/or registry.

Business Finland has entered into legal subsidy agreements under the hydrogen value chain and carbon capture, storage and recovery with 6 final beneficiaries (item 2 of the evidence provided). Finland provided nine signed grant award notifications (items 3 to 11 of the evidence provided) with six final beneficiaries, for a total amount of EUR 171 448 232. Three of the grant award notifications (4, 5 and 9) are amendments to prior grant award notifications.

Furthermore, Finland has provided the notices of approval signed by the 6 beneficiaries, with the respective project codes (items 12-17 of the evidence provided), agreeing with the financing decision and its terms and conditions, thus confirming the entry into legal subsidy agreement between Business Finland and final beneficiaries under the Scheme.

As indicated in the CID target description, the "*funding decisions awarded by Business Finland and approved by the final beneficiary (to be understood as the final recipient entity)"* are equivalent to "*legal subsidy agreements with final beneficiaries*". The approval is thus the final step in the process, creating a legally binding commitment between Business Finland and the final recipient, whereby the latter declares in the notices of approval to have agreed with the financing decision and its terms and conditions.

The total amount of RRF investment into the scheme amounts to EUR 131 534 000. According to the evidence provided, Finland provided information that Business Finland entered into legal subsidy agreements with final beneficiaries for a total amount of EUR 171 448 232, i.e. 130% of the RRF investment into the scheme, thus exceeding the target, of an amount necessary to use 100% of the RRF, by 30 percentage points.

100% of this financing shall contribute to climate objectives using the methodology in Annex VI of the RRF Regulation.

Finland provided the call instructions for the three calls of the subsidy scheme (items 18-20 of the evidence provided), which require, under the heading "Specific criteria for Finland's sustainable growth programme", that all projects contribute 100% to climate objectives using the methodology in Annex VI of the RRF Regulation. Furthermore, the two grant award notifications include under section "Special conditions for funding" the climate reporting obligations of the projects.

This is further evidenced by the grant award notifications of all projects. The grant award notifications for items 6, 7, 10 and 11 of the evidence provided include, under the heading "Justification for funding", the indication that the projects contribute 100% to climate objectives using the methodology in Annex VI to the RRF Regulation. The grant award notifications for items 3, 8 of the evidence provided include the requirement that, under the heading "Project financed by the European Union", the projects comply with the digital and environmental criteria set out in the call for proposals.

On this basis, the Commission has reasonable assurance that this target has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 18bis - Ministry has completed the investment

Related Measure: P1C2I1 - Low-carbon hydrogen and carbon capture and utilisation

Qualitative Indicator: Certificate of transfer

Time: Q2 2026

1. Context:

The objective of this investment is to provide support to the production and storage of clean hydrogen. This measure consists in a public investment in a Subsidy Scheme, in order to incentivise private investment and improve access to finance in Finland along the hydrogen value chain and in carbon capture, storage and recovery.

Milestone 18bis consists of the transfer of EUR 131 534 000 from Finland to Business Finland for the Scheme.

Milestone 18bis is the fourth and last milestone of the investment, and it follows the completion of milestone 16, related to the launch of a call for applications, milestone 17, related to the entry into force of the scheme and it is accompanied in the current payment request by target 18, related to the entry into legal subsidy agreements with final beneficiaries for an amount necessary to use 100% of the RRF investment into the scheme.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled	
2	Decision to transfer funding to Business Finland	Copy of a decision of the Ministry of Economic Affairs and Employment to transfer funding for the scheme to Business Finland, dated 4 February 2026
3	Business Finland account details	Annex to the decision of the Ministry of Economic Affairs and Employment to transfer funding to Business Finland
4	Overview of payments	Overview of payments to final beneficiaries on behalf of Business Finland
5-17	Payment decisions from Business Finland	Copy of the 13 payment decisions from Business Finland to three final recipients under the scheme
18-22	Bank extracts of transfers to final beneficiaries	Copy of bank extracts showing payments from Business Finland to final recipients under the scheme

3. Analysis:

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

Finland shall transfer EUR 131 534 000 to Business Finland for the Scheme.

Finland provided evidence of the transfer of EUR 131 534 000 to Business Finland or directly to beneficiaries, on behalf of Business Finland, in the context of the scheme and fully in line with Business Finland's award decisions.

To this effect, Finland provided an overview of amounts paid on behalf of Business Finland (item 4 of the evidence list) and in line with the 13 payment decisions from Business Finland (items 5-17 of the evidence list), as well as bank extracts (items 18-22 of the evidence list), showing a total amount transferred of EUR 41 856 238 to three final recipients.

Furthermore, Finland provided a copy of a signed decision of the Ministry of Economic Affairs and Employment to transfer funds to Business Finland (item2 of the evidence list), as well as its annex with the account details of Business Finland showing that the transfer took place (item 3 of the evidence list), showing that a total amount of EUR 90 901 000 was transferred to the Business Finland accounting unit of the State Treasury.

The Council Implementing Decision required the amounts to be transferred to Business Finland. Finland provided evidence of transfers both directly to the beneficiaries, on behalf of Business Finland and in the context of the scheme in line with Business Finland's award decisions, as well as directly to Business Finland. Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decisions, the amounts would ultimately be transferred to the final beneficiaries by Business Finland and as such the transfers directly to the final beneficiaries under the scheme are considered equivalent to a two-step process whereby the transfers would be initially transferred from the Ministry of Economic Affairs and Employment to Business Finland and afterwards from Business Finland to the final beneficiaries. As of this, this minimal deviation does not affect the progress towards achieving the investment that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

According to the evidence provided, Finland a transfer of a combined amount of EUR 132 757 238, thus exceeding the goal of transferring EUR 131 534 000 by EUR 1 223 238.

On this basis, the Commission has reasonable assurance that this milestone has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 21 - Project completion notices or project reports submitted

Related Measure: P1C2.I2 Direct electrification and decarbonisation of industrial processes

Quantitative Indicator: Number

Baseline: 0

Target: 3

Time: Q2 2026

1. Context:

The objective of this measure is to support investment in the direct electrification and low-carbon industrial processes in Finland. This measure consists of the provision of grants to projects increasing electrification in industry.

Target 21 requires the submission of at least three project completion notices or project reports by recipient entities, which should correspond to an increase in the level of electrification in industrial processes for at least 43 MW.

Target 21 is the final target of the investment and it follows the completion of milestone 19, related to the publication of the first call for proposals for direct electrification and low-carbonisation of industrial processes, and milestone 20, related to the notification of the award of all grants to the project beneficiaries/applicants selected under the competitive calls for proposals.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone was satisfactorily fulfilled	
2	Project report	Copies of a final project report submitted by recipient entity to Business Finland. Reference number (diaari) 1688/31/2022
3	Project report	Copies of a final project report submitted by recipient entity to Business Finland. Reference number (diaari) 1648/31/2022
4	Project report	Copies of a final project report submitted by recipient entity to Business Finland. Reference number (diaari) 10129/31/2023
5	Energy attachment	Copies of energy impact attached to project's final report reference number (diaari) 1688/31/2022
6	Energy attachment	Copies of energy impact attached to project's final report reference number (diaari) 1648/31/2022
7	Energy attachment	Copies of energy impact attached to project's final report reference number (diaari) 10129/31/2023
8	Government Decree	Government Decree 1112/2021 on Aid for Energy Investments under Finland's Recovery and Resilience Plan for 2022–2026, published on 16 December 2021

3. Analysis:

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

At least three project completion notices or project reports shall be submitted by recipient entities. […]

Three project reports have been submitted by recipient entities of the grants awarded under this investment measure (Items 2-4 on the evidence list). The project reports were drafted by the recipient entities and submitted by them to Business Finland upon completion of the funded projects.

The beneficiaries have to submit the project reports to Business Finland via the Business Finland electronic grant system (asiointipalvelu) on a specific template. The submission of project reports is a requirement for Business Finland to be able to determine the completion of a project before making the final payment to the beneficiary.

The project reports contain on the first page the beneficiary's name and identification number, along with the unique grant identification number (diaari). The final section of each project report (titled "Lähetystiedot") contains information on the submission, including the timestamp of the recipient entity's electronic submission of the document, thereby proving that these project reports were submitted by the recipient entities.

[…] These shall correspond to an increase in the level of electrification in industrial processes for at least 43 MW.

Article 19 of the Government Decree on Aid for RRF Energy Investments (1112/2021 - item 8 of the evidence list) mandates that the grant beneficiary submit completion report(s) including energy effects. Therefore, the project reports submitted provide annexes ("arvio energiatuen vaikutuksista") including specific information about the project's energy effects (items 5 to 7 of evidence list). These annexes show the electrical power capacity in terms of MW. The capacity is reported under the heading "Energiatuotantoinvestoinnin kuvaus". The electrical power capacity is shown in the second column as follows:

- item 5 of the evidence list, project reference number 1688/31/2022: 10.1 MW, page 1
- item of 6 of the evidence list, project reference number 1648/31/2022: 50 MW page 1
- item 7 of the evidence list, project reference number 10129/31/2023: 10 MW page 1

Section 7(1) of the Government Decree on Aid for RRF Energy Investments (1112/2021 - item 8 of the evidence list) mandates that aid may only be granted where the project or the new technology would not be implemented without the aid. As this condition was met by all supported projects, the reported effects represent additional electrification compared to the pre RRF (ex ante) scenario.

Total reported additional electrical capacity in these project reports submitted by beneficiaries amounts to a total of 70.1 MW, thus exceeding the goal of target 21 by 27,1 MW.

On this basis, the Commission has reasonable assurance that this milestone has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 25 - Entry into force of legal act(s)

Related Measure: P1C3R1 Reducing the climate and environmental impacts of the building stock – reform of the land use and building act

Qualitative Indicator: N/A

Time: Q2 2026

1. Context:

The aim of this measure is to reduce emissions from buildings. This reform consists of the entry into force of legal act(s) reforming the existing land use and building legislation.

Milestone 25 requires the entry into force of legal act(s) that set limits on the carbon dioxide emissions of new buildings' life cycle and regulate the development of calculation methods and interoperable databases.

Milestone 25 is the first and only milestone of the reform.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Construction Act (751/2023), published in the Statute Book of Finland on 24 June 2023 and with date of entry into force on 1 January 2025.	Copy of the Construction Act (751/2023), which introduces limits for buildings' carbon emissions and regulates the development of calculation methods and interoperable databases. https://www.finlex.fi/fi/lainsaadanto/2023/751
3	Government Decree on limit values for the carbon footprint of a New Building (2/2026), published in the Statute Book of Finland on 9 January 2026 and with date of entry into force on 9 January 2026	Copy of the Government Decree on limit values for the carbon footprint of a New Building (2/2026). https://www.finlex.fi/fi/lainsaadanto/saadoskokoelma/2026/2
4	Ministry of the Environment Decree on a Building's Climate Declaration and List of Construction Products (1027/2024), published in the Statute Book of Finland on 30 December 2024 and with date of entry into force on 1 January 2026.	Copy of the Ministry of the Environment Decree on a Building's Climate Declaration and List of Construction Products (1027/2024) https://www.finlex.fi/fi/lainsaadanto/2024/1027#chp_1
5	Land Use and Building Act (132/1999), published in the Statute Book of Finland on 12	Copy of the Land Use and Building Act (132/1999)

	February 1999 and with date of entry into force on 1 January 2000.	https://www.finlex.fi/fi/lainsaadanto/saadoskokoelma/1999/132
6	National Emissions Database C02 data	The Evidence provided is the National Emissions Database website. Provisions on the interoperable database are laid down in the Construction Act (Annex I). The database and website are maintained by the Finnish Environment Institute. https://www.syke.fi/en/environmental-data/calculators-and-tools/co2data-service
7	Act on the Built Environment Information System (431/2023) published in the Statute Book of Finland on 27 March 2023 with date of entry into force on 1 January 2024.	The evidence provided is the Act on the Built Environment Information System. The Act applies to the establishment, maintenance and development of the built environment information system and its services as well as to the processing of information to be delivered and stored in the information system. Available at: https://www.finlex.fi/fi/lainsaadanto/saadoskokoelma/2023/431
8	Act on information management in public Administration (906/2019) published in the Statute Book of Finland on 14 August 2019 with date of entry into force on 1 January 2020.	The evidence provided is the Act on information management in public Administration. The purpose of the act is to promote the interoperability of information systems and information resources of public administration. Available at: https://www.finlex.fi/fi/lainsaadanto/2019/906
9	Government proposal to Parliament for acts on the built environment information system and amending the Land use and Building Act (HE 140/2022)	The evidence provided is the Government proposal to Parliament for acts on the built environment information system and amending the Land use and Building Act. It proves interoperability is one key element in the Land use and Building Act reform. Available at: https://www.finlex.fi/fi/hallituksen-esitykset/2022/140

3. Analysis:

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

In line with the measure description, **this measure consists of entry into force of legal act(s) reforming the existing land use and building legislation.**

Together, three legal acts reform the existing Land Use and Building Act (132/1999, evidence 5) as explained below. These acts are the Construction Act (751/2023, evidence 2), the Government Decree on Carbon Footprint Limit Values for New Buildings (2/2026, evidence 3), and the Ministry of the Environment Decree on the Climate Declaration of Buildings and the List of Construction Products (1027/2024, evidence 4).

- Construction Act (751/2023, Evidence 2)
    - The Construction Act (751/2023) (hereinafter referred to as 'the Construction Act') was published in the Statute Book of Finland on 26 April 2023. According to its section 193, the Construction Act entered into force on 1 January 2025. It introduces mandatory requirements for low-carbon building assessment, including the obligation to prepare a climate declaration (section 38) and the framework for setting binding carbon footprint limit values (section 38a).

- Government Decree on Carbon Footprint Limit Values for New Buildings (2/2026, Evidence 3)
    - The Government Decree on Carbon Footprint Limit Values for New Buildings (2/2026) (hereinafter referred to as 'the Government Decree') was published in the Statute Book of Finland on 9 January 2026. According to its section 6, the Government Decree entered into force on the same day of its publication, in accordance with the national legal framework. It operationalises section 38a of the Construction Act by setting the binding numerical carbon footprint limit values that new buildings must comply with (section 3).

- Ministry of the Environment Decree on the Climate Declaration of Buildings and the List of Construction Products (1027/2024, Evidence 4)
    - The Ministry of the Environment Decree on the Climate Declaration of Buildings and the List of Construction Products (1027/2024) (hereinafter referred to as 'the MoE Decree') was published in the Statute Book of Finland on 30 December 2024. According to its section 27, the MoE Decree entered into force on 1 January 2026.

- The MoE Decree was issued on the basis of sections 38, 61 and 118 of the Construction Act, which authorise the Ministry to adopt more detailed provisions as follows:
    - Section 38 authorises the Ministry to issue more detailed provisions on the low-carbon assessment method for buildings, the data used in the assessment, the reporting of inputs and results, and the preparation of the climate declaration and the list of construction products.
    - Section 61 authorises the Ministry to issue more detailed provisions on the content and presentation of main drawings and reports, building information model-based plans, and the content and presentation of data in machine-readable format.
    - Section 118 authorises the Ministry to issue more detailed provisions on the content of the inspection record of the construction site and the entries to be made in it.

The legal act(s) shall set limits on the carbon dioxide emissions of new buildings' life cycle.

Provisions on low-carbon buildings are laid down in Sections 38 and 38a of the Construction Act (evidence 2). These provisions require new buildings and certain major renovation projects to undergo a life-cycle carbon assessment and climate declaration, and from 1 January 2026, they also require new buildings to comply with legally prescribed carbon footprint limit values, including carbon dioxide emissions, based on their use category.

The numerical limits on carbon dioxide emissions of new building's life cycle are laid down in section 3 of the Government Decree (evidence 3).

They shall also regulate the development of calculation methods and interoperable databases.

Calculation methods:

Provisions on the low-carbon assessment method and calculation formula for buildings are laid down in the MoE Decree (evidence 4, section 6).

The MoE Decree specifies that the life-cycle carbon footprint of a new building must be calculated based on biogenic and fossil greenhouse gas emissions and their removals occurring before, during and after the building's use (evidence 4, section 6). The formula to calculate carbon footprint includes emissions from construction products, transport, waste management, construction activities and operational energy use (evidence 4, section 6). The MoE Decree also specifies the list of construction products that must be included in the calculations (evidence 4, section 25). In particular, the list includes all known products used in the building and on the building site, covering at minimum the following building elements:

- for the building itself: ground floor, frame, facades, doors and windows, external decks and balconies, roof structures, partition elements, room surfaces, room fixtures, and flues.
- for the building site: structures, pavements, supports, and foundations.

Products must be listed by quantity, mass, or other volume data. Products that were already on the site before the building permit application and have not been reused in the project, or that are removed during construction, are excluded from the list (evidence 4, section 25).

Interoperability:

Provisions on the national emissions database are laid down in the Construction Act (evidence 2, section 15), which requires the Finnish Environment Institute (SYKE) to maintain a national emissions database containing standardised carbon footprint and carbon handprint data for assessing the low-carbon performance of buildings.

The interoperability of the database is regulated as follows:

At the general level, the Act on Information Management in Public Administration (906/2019, Evidence 7, section 5) places interoperability related obligations on all public administration information management units (section 4). Specifically, section 5 (subsection 1) requires each information management unit to maintain an information management model for implementing the interoperability of its information systems and data resources ("tietojärjestelmien ja tietovarantojen yhteentoimivuuden toteuttamiseksi"). Furthermore, section 5 (subsection 3) requires that when developing information management, the unit must consider the interoperability of its data resources ("on otettava huomioon tietovarantojen yhteentoimivuus") and must take necessary measures to implement interoperability ("on ryhdyttävä tarpeellisiin toimenpiteisiin"). The act establishes a binding legal obligation to all public administration information management units, including state agencies and institutions such as SYKE, to actively plan, manage and implement the interoperability of its data resources.

The Construction Act (evidence 2, sections 60, 72 and 73) and the MoE Decree (evidence 3, sections 20 and 23) require that building data and assessment outputs derived from the national emissions database be submitted in an interoperable and machine-readable format. Since interoperability is required from the data itself, it renders the underlying databases interoperable. This legislative

ambition is further supported by the Government Proposal's analysis of the starting point of the legislative reform (evidence 9, section 1.1.3) which explicitly states that interoperability of data is critically important across the entire built environment sector given the wide range of actors involved, both public and private: ("Toimijakentän laajuuden vuoksi syntyvän ja käytettävän tiedon yhteentoimivuus on ratkaisevan tärkeää") — and that interoperability work ensures that all actors in the built environment sector use consistent definitions and data structures: ("Yhteentoimivuustyön avulla varmistetaan se, että rakennetun ympäristön toimijat käyttävät alan käsitteistä yhtenäisiä määritelmiä ja tietorakenteita").

The plural reference to "databases" refers to the national emissions database (evidence 2, section 15) and the built environment information system (evidence 7), both maintained by SYKE. While the national emissions database directly provides the carbon footprint and handprint data used in lifecycle assessments of new buildings, the built environment information system receives and stores the climate declarations and construction product lists that are produced using that data, submitted in interoperable and machine-readable format as required by the MoE Decree (evidence 3, sections 20 and 23). Together, these two databases form an integrated and interoperable data ecosystem for the carbon footprint assessment of new buildings.

Evidence 6, the National Emissions Database webpage further demonstrates their interoperability in practice, with the national emissions database content freely available in Java Script Object Notation (JSON) format with open technical specifications.

On this basis, the Commission has reasonable assurance that this milestone has been satisfactorily fulfilled by 31 August 2026.

Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 33 - Funding award decisions issued, project reports submitted and programme report published

Related Measure: P1C3.I2 Low-Carbon Built Environment Programme

Qualitative Indicator: Funding award decisions, project reports and programme report

Time: Q2 2026

1. Context:

The objective of this measure is to accelerate the development and adoption of low-carbon solutions in the built environment. This measure consists of the Low-Carbon Built Environment Programme, an initiative that provides financial support through grants for projects in this area.

The milestone requires the issuing of funding awards, submission of project reports by the beneficiaries of grants and publication of a programme report that contains information on the costs of procurements and programme activities. These shall correspond to a budgetary commitment of at least EUR 36 000 000.

Milestone 33 is the third and the last milestone of the investment, following Milestones 31 and 32 related to the launch of the competitive calls for applications regarding the low carbon-built environment programme.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2-70	Business Finland: Copies of the grant award notifications	The files provided are copies of the funding award decisions including the name of the successful applicant, date of the document, awarded amount and project ID.
71-137	Business Finland: Copies of the submitted project reports	The files provided are the submitted final project reports.
138-196	Ministry of Environment: Copies of funding award decisions	The files provided are copies of the funding award decision including the name of the successful applicant, date of the document, awarded amount and project ID.
197-249	Ministry of Environment: Copies of submitted project reports	The files provided are copies of submitted project reports. The project reports have also been published and are available at: https://ym.fi/hankesivu?tunnus=YM004:00/2022
250	Ministry of Environment: Copy of the programme report	The Evidence Provided is a programme report containing information on the costs of procurements and programme activities. Also available at: https://api.hankeikkuna.fi/asiakirjat/27e805d9-0af4-45d1-af08-282717178a7a/776c4749-5a63-

		45bd-a4c6-8a47e8fe6746/KIRJE_20260804054552.PDF

3. Analysis:

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

Under the Low-Carbon Built Environment Programme the selection and eligibility criteria for the first two calls (one by the Ministry of Environment and one by Business Finland) were assessed in Milestone 31 under Finland's first payment request. Three additional calls by the Ministry of Environment were assessed in Milestone 32, under Finland's fourth payment request.

All funding award decisions shall be issued.

Business Finland issued 69 funding award decisions (evidence 2-70) under the calls assessed in Milestone 31. Two projects that were awarded funding, were later cancelled (project unique identifiers 2719/31/2023 and 2511/31/2023) Each award decision annex contains the project title (rahoitettava projekti), beneficiary (rahoituksen saaja), award date, unique project ID (diaarinumero) and the awarded amount (myönnetty rahoitus) on p.1. All Business Finland award decisions are electronically signed and the electronical signatures with timestamps are on the last page of each award decision. The total amount awarded by Business Finland was EUR 29 884 662, after cancellation of two projects (evidence 2-70).

The Ministry of the Environment issued 59 funding award decisions (evidence 138-196) under the calls assessed in Milestone 31 and 32. Six projects that were awarded with funding, were later cancelled (project unique identifiers VN/4481/2022, VN/4828/2022, VN/30808/2922, VN/30816/2022, VN/6837/2023 and VN/7468/2023). Each award decision annex contains information about the applicant (hakija), award date, project ID (diaarinumero) and the award amount (päätös) on p.1. All Ministry of the Environment award decisions are electronically signed and the electronical signatures with timestamps are on the last page of each award decision. The total amount awarded by Ministry of Environment was EUR 4 114 173,00, after cancellation of six projects (evidence 138-196).

Project reports shall be submitted by beneficiaries of grants

Business Finland: The beneficiaries must submit the project reports to Business Finland upon completion of the funded projects via the Business Finland electronic grant system (asiointipalvelu) using a specific template. The submission of project reports is a requirement for Business Finland to be able to determine the completion of a project before making the final payment to the beneficiary. The project reports were drafted upon completion of the project, and they detail the steps taken by the beneficiary to execute the approved project plan, the financial resources utilised, the project's results and the project's impacts. Provided project reports (evidence 71-137) include beneficiary name and ID, submission date/time, and the grant's unique ID (diaarinumero). The submission (lähetystiedot) section contains the electronic submission timestamp proving beneficiary submission.

Ministry of the Environment: In the submission process, the grant recipient entity responsible for each project submits the final project report to the Ministry of the Environment by email. The project reports are then recorded and stored in an internal IT system called VAHVA showing the name of the project, the reference number and the date the report was uploaded in the system. The Commission services conducted an on-the-spot check on 14 August 2026 to verify the submission of the project

reports of all projects that were awarded grants under the calls provided for in this measure. This check was completed successfully, confirming that all the project reports (items 197-249) were effectively submitted, as set out in the Council Implementing Decision.

A programme report shall be published containing information on the costs of procurements and programme activities

Finland has submitted the programme report that has also been published on the Ministry of the Environment website (evidence 250). Chapter 4: Economy (talous) contains a detailed breakdown of programme costs (procurements, personnel, export campaign, other programme activities) and shows the cumulative programme budgetary commitment (evidence 250, chapter 4, pp. 30–31).

Procurement costs
The programme report (evidence 250, pp. 17–19) outlines the Ministry of Environment's expert procurements, which account for EUR 1 242 284.12 of the total procurement costs. These include studies and support services such as a sector review by Gaia Consulting Oy (EUR 25 000), a modern building stock study by VTT (EUR 95 000), e-learning content and material production by Granlund Oy and HAUS Kehittämiskeskus Oy (EUR 149 593 and EUR 167 800), and further procurements from Ramboll Finland Oy, Rakennustietosäätiö RTS sr, Motiva, and KIRA-InnoHub ry, the latter covering programme coordination and results-communication support (EUR 228 282 and EUR 88 000). Business Finland's share of procurement costs is EUR 15 410.39.

Personnel costs
The programme report (evidence 250, pp. 4–5, p. 33 and p. 104) outlines further details about the use of personnel costs. According to the report, the Ministry of Environment hired one full-time employee to coordinate the programme, accounting for EUR 90 668.49 of personnel costs and other experts within the ministry assisted with finance and communications tasks alongside their regular duties. Appendix (liite) 2 on p. 104 provides further details of the Ministry of Environment’s cost structure. At Business Finland, three employees worked part-time on stimulating and coaching applicants' R&D&I activities, and 15 employees worked part-time preparing funding decisions, together accounting for EUR 403 083.03 of personnel costs.

Export campaign
The programme report (evidence 250, pp. 19–22, Section 2.3) outlines Business Finland's Low-Carbon Built Environment export campaign, financed entirely by Business Finland at EUR 1 985 891.94, with no Ministry of Environment contribution. The campaign, launched in March 2022, employed a full-time project manager and communications manager (evidence 250, p. 5), supported by Business Finland's international network and delegation team, who assisted with market studies and export promotion visits. Its activities included market analyses across prioritized export markets, over 180 participating Finnish companies, 25 market reviews, 36 export promotion trips, and more than 30 webinars, podcasts, and virtual round tables (pp. 19–20).

Detailed breakdown of the programme costs is added below, under the assessment of the following element.

These shall correspond to a budgetary commitment of at least EUR 36 000 000.

All project reports can be linked to the respective grant award notifications with the grant's unique ID number. By linking the project report to the grant award notification through the grant’s unique identifier it is possible to confirm the amount awarded to each project in the section “awarded

financing” (myönnetty rahoitus) / “decision” (päätös) of the corresponding grant award notifications (items 2-70 on the evidence list for Business Finland and items 138-196 for Ministry of Environment).

Reconciled budget commitment breakdown, excluding the cancelled projects as described above, (evidence 2-70 for Business Finland grant awards, evidence 138-196 for Ministry of Environment grant awards, evidence 250 for the programme report) is explained below:

Grant awards:
- Business Finland: EUR 29 884 662 (evidence 2-70)
- Ministry of Environment: EUR 4 144 173 (evidence 138-196)

Budget committed for projects under the Low-Carbon Built Environment Programme: EUR 34 028 835.00

Programme costs (evidence 250, pp. 30–31)
- Procurement costs: EUR 1 257 694.51 (evidence 250, pp. 17–19, p. 31 and p. 104)
- Export campaign: EUR 1 985 891.94 (evidence 250, pp. 19–22 and p. 31)
- Personnel costs: EUR 493 751.52 (evidence 250, pp. 4–5, p. 31 and p. 104)

Programme costs total: EUR 3 737 337.97

Budgetary commitment in total: 37 766 172.97

From the basis of above, the cumulative amount of grants, procurement costs and program is over EUR 36 000 000 satisfactorily fulfilling the requirements of the milestone.

On this basis, the Commission has reasonable assurance that this Milestone has been satisfactorily fulfilled by 31 August 2026

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 36 – Reduction of at least 24.5% in emissions from domestic transport by 2025 compared to 2005

Related Measure: P1C4.R1 Roadmap for fossil-free transport

Quantitative Indicator: Percentage

Baseline: 0

Target: 24.5

Time: Q2 2026

1. Context:

The objective of this measure is to create a long-term strategic framework with the aim to reduce emissions stemming from the domestic transport sector in Finland. This measure consists of the adoption of a Roadmap for fossil-free transport, presenting a set of measures aiming to achieve emission-free transport by 2045.

Target 36 consists of the reduction of greenhouse gas emissions from domestic transport by at least 24.5% by 2025, compared to 2005 levels.

Target 36 is the third and last target of the reform, and it follows the completion of milestone 34, related to the adoption of a government resolution for the publication of the Roadmap for fossil-free transport and milestone 35, related to the publication of a government decision regarding additional national measures to reduce emissions from domestic transport, also as part of the Roadmap.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.	
2	Link to website of *Statistics Finland*	Link to the page "Greenhouse gas emissions in Finland, 1990-2025" on the website of Statistics Finland, Finland's National Statistical Institute: Kasvihuonekaasupäästöt Suomessa muuttujina Vuosi, Päästöluokka, Kasvihuonekaasu ja Tiedot. PxWeb (link accessed by Commission services on 10 July 2026). The website includes the selection of variables corresponding to domestic transport emissions for 2005 and 2025. It also includes under the following link, information on the methodology and cycle of publication of data: https://stat.fi/en/documentation/documentation-of-statistics/khki

3	Link to transport emissions 2005, together with a corresponding screenshot	Link to the Statistics Finland website, containing domestic transport emissions in 2005:: https://pxdata.stat.fi/PxWeb/sq/6c19dfee-207e-4236-90a6-7a8e32462c55 The contents of the page are also reflected on the screenshot provided. .
4	Link to domestic transport emissions 2025, together with a corresponding screenshot	Link to the Statistics Finland website, containing domestic transport emissions in 2005: https://pxdata.stat.fi/PxWeb/sq/d71 The contents of the page are also reflected on the screenshot provided.
5	Link to domestic transport all emissions 2005 and 2025, together with a corresponding screenshot	Link to the Statistics Finland website, containing domestic transport emissions including aviation in 2005 and 2025: https://pxdata.stat.fi/PxWeb/sq/aa891493-7b5a-4730-bed5-a122234c5c3d The contents of the page are also reflected on the screenshot provided.
6	Copy of the Government resolution LVM/2021/62 adopted on 6 May 2021	Government resolution adopted 6 May 2021 on the reduction of greenhouse gas emissions from domestic transport,published on the official webpage of the Finnish government here: https://valtioneuvosto.fi/paatokset/paatos?decisionId=0900908f807239ad

3. Analysis:

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

The greenhouse gas emissions of domestic transport have decreased by at least 24.5% by 2025, compared to 2005 levels.

Data on transport emissions can be consulted through *Statistics Finland* (evidence 2), Finland's National Statistical Institute. The Commission accessed the link to the database provided by the Finnish authorities on 10 July 2026 to verify the data for 2025, published in May 2026. This check was completed successfully, confirming that emissions from domestic transport amounted to 12.6 Mt CO2-eq. in 2005 (evidence 3) and 8.8 Mt in 2025 (evidence 4). On this basis, greenhouse gas emissions from domestic transport were reduced by 30.1 % in 2025, compared to 2005 levels.

Domestic transport emissions are calculated from emissions generated by road transport, rail transport and domestic waterborne transport using different fuels. Emissions from electric transport are accounted for as part of electricity generation emissions within the emissions trading sector. Emissions from domestic aviation are treated as a separate source of emissions, i.e. excluded from the calculations.

This definition of domestic transport, as reported by the Finnish authorities, is consistent with article 2 point 3 of the EU Effort Sharing Regulation (EU) 2018/842 as last amended by legislative act (EU) 2023/857, in which domestic aviation is excluded from the calculation of emissions reductions

obligations. In line with the targets set in EU's Effort Sharing Regulation, Finland's Roadmap for fossil-free transport was adopted as part of the Government Resolution of 6 May 2021 (evidence 6) and was part of the assessment of the two previous milestones under this reform, milestone 34 and milestone 35. This Roadmap's baseline and objectives are defined by reference to the same definition of domestic transport emissions, namely emissions from road transport, rail transport, and domestic waterborne transport.

Nonetheless, considering emissions from domestic transport including aviation, also available at Statistics Finland (evidence 2), the reduction of emissions between 2005 and 2025 would amount to 30%, standing at 12.9 Mt CO2 eq in 2005 and 8.9 Mt CO2 eq in 2025 (evidence 5).

Information on the publication timeline and methodology is available on Statistics Finland's website (evidence 2). Under the tab "*Timeliness and punctuality*", Statistics Finland describes that data on greenhouse gas emissions are produced annually: a preliminary estimate for the preceding year is released in May (as is the case for the 2025 figures cited above), a second publication follows in December, and the final value is published in approximately March of the following year.

On the same page, Statistics Finland describes under the section "*Statistical process"* and "*coherence and comparability"* that in the greenhouse gas inventory, the greenhouse gas emissions and removals are generated in accordance with the Intergovernmental Panel on Climate Change (IPCC) methodological guidelines. In addition, methods to compile data are described by sectors in the inventory report which is submitted to the EU and the United Nations Convention on Climate Change (UNFCCC), at the same time ensuring international comparability.

On this basis, the Commission has reasonable assurance that this milestone has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 57 - High-speed (100/100 Mbit/s) broadband projects

Related Measure: P2C1.I1 Digital connectivity – Developing the quality and availability of communication networks

Quantitative Indicator: Number

Baseline: 0

Target: 35

Time: Q2 2026

1. Context:

The objective of this investment is to increase the quality and availability of communication connections in areas where such connections are not provided based on market mechanisms alone and provide grant support to broadband providers. The measure consists of the adoption of a legal act for the high-speed broadband programme and of high-speed broadband projects.

Target 57 requires 35 final payments approved for high-speed broadband (at least 100/100 Mbit/s) projects.

Target 57 is the second and last step of the investment, as it follows the completion of milestone 55, related to adoption of a legal act for the high-speed broadband programme.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.	
2-37	Copies of final payment decisions	Copies of final payment decisions for broadband operators that were approved by Traficom. 35 decisions were issued before 30 June 2026, and one on 2 July 2026.
38	Act on State Aid for the Construction of Fixed Broadband Networks (No. 1262/2020)	Act on State Aid for the Construction of Fixed Broadband Networks (No. 1262/2020) defines provisions on the conditions for granting and disbursing funds. The act was published on 30 December 2020 and entered into force on 1 January 2021. Also available at: https://www.finlex.fi/fi/lainsaadanto/2020/1262
39	The Government Decree on the municipality's contribution and the minimum speed of fast broadband connections in a broadband project (No. 203/2021)	The Government Decree on the municipality's contribution and the minimum speed of fast broadband connections in a broadband project (No. 203/2021) is based on The Act on State Aid for the Construction of Fixed Broadband Networks (No.

		1262/2020) and defines the minimum speed of fast broadband connections in the funded broadband projects (300/100 Mbit/s). The decree was published and entered into force on 15 March 2021. Also available at: https://www.finlex.fi/fi/lainsaadanto/2021/203
40	Summary of broadband speeds provided	Traficom's summary of operators' broadband speeds offered to the customers. Information originally collected from the operators via questionnaire in early 2026, and stored in Traficom's TIHA registry.
41-63	Statements from the operators about broadband speeds	Statements from the operators confirming the minimum speed limit of 300/100 Mbit/s in each of its' broadband projects. Statements are stored in Traficom's TIHA registry.
64	Screenshots taken during the on-the-spot-check	Screenshots from Traficom's TIHA registry taken during the on-the-spot check meeting between the Commission services and the Finnish authorities on 19 August 2026.

3. Analysis:

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

35 final payments approved [...]

Finland has provided 36 final and approved payment decisions (items 2-37 of the list of evidence) for high-speed broadband projects under this measure, approved by the Finnish Transport and Communications Agency (hereinafter referred to as Traficom). According to the evidence provided, Finland is thus exceeding the goal of Target 57 by 1.

The final payment decisions are validated by two signatures, by a Head of Department and a Senior Specialist in Traficom. These signatures are on the last page of each decision.

According to the payment decisions, all payment applications were submitted before the end of 2025, and Traficom issued 35 final payment decisions before 30 June 2026. One payment decision was issued by Traficom on 2 July 2026. Pages 1 or 2 of each payment decision state that "under section 13 paragraph 2 of the Act on State Aid for the Construction of Fixed Broadband Networks (No. 1262/2020), item 38 of the list of evidence, a precondition for the payment of state aid is that the broadband project has been completed".

[...] for high-speed broadband (at least 100/100 Mbit/s) projects.

Furthermore, in line with the description of the measure, **the measure consists of (…) high-speed broadband projects**.

The required minimum speed of 300/100 megabits per second is set in national legislation, presented in items 38 and 39 of the list of evidence, and thus goes beyond the speed referred to in the description of the target (100/100 Mbit/s).

Each payment decision confirms that the projects have been completed in line with the national legislation (items 38 and 39 of the list of evidence). In particular, each payment decision (items 2-37 of the list of evidence) on page 2, states that "the network can be considered completed in accordance with the requirements of the broadband support law", item 38 of the list of evidence. In particular, on page 4 or 5 or 6, under the heading "Applicable legal provisions", each decision lists sections 8 to 15 of the Act on State Aid for the Construction of Fixed Broadband Networks (No. 1262/2020), item 38 of the list of evidence. Of those sections, section 12 is the essential one in this regard, as its paragraph 5 states that "the minimum speed for high-speed broadband connections is stipulated by a Government Decree". This is done in the Government Decree (No. 203/2021), item 39 of the list of evidence, in section 2 which states "the minimum speed for a high-speed broadband connection is 300 megabits per second for download and 100 megabits per second for upload." Thus, the requirement of the target has been overachieved by 200 Mbit/s for download.

Under section 15 of Act on State Aid for the Construction of Fixed Broadband Networks (No. 1262/2020), item 38 of the list of evidence, Traficom has the right to obtain all the necessary information on the progress of projects from the operators in order to monitor that broadband projects comply with all legal requirements. Under the same section, the operators are obliged to provide the required information to Traficom upon request. Under section 17 of the same Act, Traficom has the obligation to store all information it has collected in a separate register created for this purpose, and the data included in the register shall be stored for ten years after the aid has been paid. This register is called Traficom's TIHA registry.

To verify that the broadband projects have complied with the requirements set in the national legislation, Traficom has conducted an annual survey for operators, in which it has, among other things, verified the speed of the networks established by the projects by asking operators to provide a link to their public websites where the broadband contracts offered to consumers are displayed. Via these links, Traficom has checked, on a project-by-project basis, the speeds offered on the operators' websites, and all websites featured the required broadband contract of at least 300/100 Mbit/s. These original responses to annual questionnaires have been stored in Traficom's TIHA registry, from which it has compiled a summary containing information from the most recent questionnaire, conducted in early 2026, item 40 of the list of evidence. This summary includes the operator names, the project names, the links to their websites and the broadband speeds collected from websites. Operator and project names match the ones in the payment decisions, items 2-37 of the list of evidence.

In addition, Traficom has requested each operator to provide a separate statement in which they confirm in writing that their broadband project complies with the minimum speed requirement (300/100 Mbit/s) set out in in the Government Decree (No. 203/2021), item 39 of the list of evidence. All statements, items 41-63 of the list of evidence, bear the project reference number, the operator name, the project name and a signature, and they have been stored in Traficom's TIHA registry.

The Commission services conducted an on-the-spot check on 19 August 2026 to verify that the information compiled by Traficom in item 40 of the list of evidence, and the statements in items 41-63 of the list of evidence, are correctly stored in and extracted from the TIHA registry, thereby confirming the speeds of the individual projects. This check was completed successfully, confirming that the support was given to high-speed broadband (at least 300/100 Mbit/s) projects, and thus, the requirement of the target has been overachieved. Screenshots taken from Traficom's TIHA registry during the on-the-spot check have been submitted by Finland in item 64 of the list of evidence.

Moreover, Traficom has indicated that all the broadband projects implemented under this target have been built using fibre-optic cable. This information about the use of fibre is also visible on companies'

public websites, item 40 of the list of evidence. Fibre-optic cables are by their nature technically capable of providing the data transmission speeds of 300/100 Mbit/s.

On this basis, the Commission has reasonable assurance that this target has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 60 - Commercial pilot track equipped with ERMTS

Related Measure: P2C1I2 Transport and land use – Digirail project

Qualitative Indicator: N/A

Time: Q2 2026

1. Context:

This objective of the investment is to test the European Rail Traffic Management System (ERTMS) in Finland's rail network. This measure consists of the installation of the ERTMS system in a pilot track.

Milestone 60 consists of equipping a commercial pilot track with ERTMS.

Milestone 60 is the third and last milestone of the investment, and it follows the completion of milestone 58 related to test laboratory on modelling equipment for the common ERTMS and milestone 59 related to test track equipped with radio-based ERTMS.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Main agreement - Lielahti-Rauma/Pori ERTMS Signalling system (RAIDE-107775)	Main agreement - Lielahti-Rauma/Pori ERTMS Signalling system (RAIDE-107775) as part of the Digirail (Digirata) program signed between Fintrafic Railway Ltd and Siemens Mobility Oy 24 April 2024.
3	Supply Agreement - Lielahti-Rauma/Pori ERTMS Signalling system (RAIDE-107792)	The supply agreement (RAIDE-107792) between Fintrafic Railway Ltd and Siemens Mobility Oy which is a part of the main agreement.
4	Agreement Concerning the Transfer of the Contracts	Agreement Concerning the Transfer of the Contracts, Main Agreement EKA ERTMS Signalling System and Supply Agreement Digirata ERTMS Signalling System between the Fintraffic Railway Ltd (assignor), Finnish Transport Infrastructure Agency (asignee) (hereinafter referred to as FTIA) and Siemens Mobility Oy (supplier) signed 14 November 2024.
5	Contract amendment EKA Lielahti-Rauma / Pori ERTMS Signalling System (CSS)	Contract amendment EKA Lielahti-Rauma / Pori ERTMS Signalling System (CSS) signed by FTIA and Siemens Mobility Oy on 26 June 2025.

6	Scope of procurement - Lielahti-Rauma/Pori ERTMS Signalling system	Scope of procurement - Lielahti-Rauma/Pori ERTMS Signalling system authored by Fintraffic in 2024 is one of the attachments to the main agreement and describes the scope and content of the procurement and the technical features of the new signaling system.
7	Confirmation of milestone completion	Confirmation of milestone completion by Siemens Mobility Oy indicating readiness for testing a radio based ERTMS system on site (SIT) from Rauma to Kokemäki signed 11 May 2026.
8	Meeting minutes for the 23rd Project meeting for Lielahti-Rauma/Pori ERTMS Signalling System	Meeting minutes for the 23rd project meeting for Lielahti-Rauma/Pori ERTMS Signalling System approving the confirmation of the milestone completion, held on 19 May between FTIA, Siemens Mobility Oy and Welado Oy, signed by FTIA and Siemens Mobility Oy on 19 May 2026.
9	Management declaration on the implementation of a pilot railway line equipped with the radio based ERTMS system	Management declaration on the implementation of a pilot railway line equipped with the radio based ERTMS system signed by the project manager and the department head at FTIA on 10 June 2026.

3. Analysis:

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

A radio based ERTMS system installed in a commercial pilot track.

As explained in the Scope of procurement (item 6), the Digirail (*Digirata*) programme consists of an installation of an ERTMS system along the Lielahti-Rauma/Pori commercial rail track (Section 2.2). The main agreement for the Lielahti-Rauma/Pori ERTMS Signalling system with reference ID RAIDE-107775 (item 2) and the Supply Agreement with reference ID RAIDE-107792 (item 3) which is a part of the main agreement, was originally signed by Fintraffic Railway Ltd and Siemens Mobility Oy on 24 April 2024. The contract was transferred from Fintraffic Railway to Finnish Transport Infrastructure Agency (hereinafter FTIA) in November 2024 evidenced by an Agreement Concerning the Transfer of the Contracts (item 4) which makes explicit reference to the original main and supply contracts through the ID references RAIDE-107775 and RAIDE-107792. Certain elements of the supply agreement were amended by amending the main agreement in June 2025 (item 5). In section 5 of the supply agreement (item 3) and its amendment (item 5) a timeline consisting of milestones for the project are set out with relevant sanctions and payment values for each milestone. One of the milestones added in the amended supply agreement (item 5) concern the “Readiness for testing on site, SIT (section 1, Release 1)”. The supply agreement (item 3) also sets out the requirement of the contractor Siemens Mobility Oy to provide reporting on project implementation for monthly project meetings.

To evidence that a radio-based ERTMS system has been installed on a pilot track, Finland has provided a confirmation of milestone completion (item 7) from the supplier Siemens Mobility Oy indicating “readiness to begin testing a radio-based ERTMS system on the first track section” between Rauma and Kokemäki on a pilot basis, as part of the agreed deliverables of the main agreement (RAIDE-107775) and supply agreement (RAIDE-107792). The on-site testing to be performed is referred to as SIT in item 7 which stands for System Integration Testing as explained in the main agreement (RAIDE-

107775) (item 2). The achievement of the milestone has been confirmed in the project meeting which took place 19 May 2026, as indicated in the minutes of the project meeting signed by the contractor and the Finnish Transport Infrastructure Agency (item 8). The meeting minutes confirm that the radio-based ERTMS system, referred to as system (*järjestelmä),* has been built between Rauma and Kokemäki and that it can be tested on site, despite identified shortcomings relating to EULynx (European Initiative Linking Interlocking Subsystems) that the contractor should address. This evidences that a radio-based ERTMS system was installed on the pilot track between Rauma and Kokemäki.

The main agreement (RAIDE-107775) (item 2) and the supply agreement (RAIDE-107792) (item 3) both evidence that the project concerns a commercial pilot track since both make reference to the hand-over for commercial traffic in the final steps of the implementation of the project. The track between Rauma and Kokemäki is considered a pilot track since the project includes the installation of further tracks with ERTMS along the Lielahti-Rauma/Pori route as explained in the Scope of the Procurement (item 6) and the supply agreement (item 3).

Finally, the project manager and the department head at FTIA have signed a management declaration stating that a commercial pilot track between Rauma and Kokemäki has been equipped with a radio based ERTMS system and is ready for system integration testing (SIT) (item 9).

On this basis, the Commission has reasonable assurance that this milestone has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 70 - The extension of the coverage of the residential and commercial property information system for housing company data.

Related Measure: P2C2.R1 Development of the residential and commercial property information system

Qualitative Indicator: Publication of report

Time: Q2 2026

1. Context:

The objective of the measure is to make available information on the financial and technical condition and repair needs for residential and commercial property for the benefit of consumer protection in the housing market as well as competition in the housing sector. This reform consists of extending the coverage of the residential and commercial property information system to information on housing companies.

Milestone 70 provides for the publication of report confirming that:

- data specifications have been drawn up for housing company data with the possibility to maintain basic data (including housing company loans, repairs and alterations) in the residential and commercial property information system,
- procedures for accessing housing company data shall be defined and the residential and commercial property information system allows accessing housing company data in structured machine-readable format.

Milestone 70 is the third and last milestone of the reform, and it follows the completion of milestone 68 and milestone 69, related to the adoption and entry into force of legal acts extending the coverage of the housing information system to information on housing companies.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Final report by the National Land Survey of Finland MML 70624/00 04 00/2021	Approved by the *Residential and commercial property information system* (hereinafter RCPIS) programme steering group and published 5 June 2026 at: https://www.maanmittauslaitos.fi/hankkeet/huoneistotietojarjestelma
3	Concept description: Repair and alteration information (annex 1 of the report)	The concept description defining repair and alteration information in the RCPIS. The document is drafted by the National Land Survey and dated 27 March 2026.

4	Concept description: Financial information of housing companies (annex 2 of the report)	The concept description defining financial information of housing companies in the RCPIS. The document is drafted by the National Land Survey and dated 2 January 2026.
5	Concept description: Loans granted to housing companies (annex 3 of the report)	The concept description defining information on the loans granted to housing companies in the RCPIS. The document is drafted by the National Land Survey and dated 16 January 2026.
6	Concept description: Distributed access management (annex 5 of the report)	The concept description on distributed access management in the RCPIS. The document is drafted by the National Land Survey and dated 28 April 2026.
7-9	Link to the nomenclatures and codes (annexes 11-13 of the report)	Links to website including the list of nomenclatures and codes related to - repair and alteration information; - financial information of credit lenders; and - financial information of the housing companies. Available at https://tiedostopalvelu.maanmittauslaitos.fi/tp/julkinen/lataus/tuotteet/HTJ2_loppuraportin_liitteet/Liite%2011_Nimikkeist%C3%B6t%20ja%20koodistot,%20Kunnossapito-%20ja%20muutosty%C3%B6tiedo; https://tiedostopalvelu.maanmittauslaitos.fi/tp/julkinen/lataus/tuotteet/HTJ2_loppuraportin_liitteet/Liite%2012_Nimikkeist%C3%B6t%20ja%20koodistot,%20taloudelliset%20tiedot,%20luotonantajat ; https://tiedostopalvelu.maanmittauslaitos.fi/tp/julkinen/lataus/tuotteet/HTJ2_loppuraportin_liitteet/Liite%2013_Nimikkeist%C3%B6t%20ja%20koodistot,%20taloyhti%C3%B6iden%20taloudelliset%20tiedot (checked by the Commission services 22 July 2026)
10	An excel file of the schema descriptions (annex 14 of the report)	An excel file of the schema descriptions, drafted by the National Land Survey and dated 18 February 2026.

3. Analysis:

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

Publication of report confirming that: […]

Finland provided a final report, written by the National Land Survey of Finland (item 2). The final report was approved on 5 June 2026 and published online on the website of the National Land Survey of Finland.

The Commission services accessed the link provided by the authorities on 28 July 2026 to verify that item 2, the final report submitted as evidence, was published online. This check was completed successfully, confirming that the final report was published.

[…] - data specifications have been drawn up for housing company data […]

Section 1.2 ("The set and fulfilled objectives of the programme") of the final report by the National Land Survey of Finland (item 2) lists the specific housing company data to be included in the RCPIS, such as maintenance needs, repairs, alterations, and financial data including housing company loans.

The report confirms that data specifications have been established for housing company data through detailed concept descriptions and annexes that define the required data, responsibilities, processes, data models, and maintenance rules for each information domain. Specifically:

- **Repairs and alterations:** The concept description defines the responsibilities of housing companies, the required information content, and the principles for maintaining repair and alteration data (Annex 1, chapters 2–4; item 3).
- **Financial information of housing companies:** The concept description establishes the responsibilities of housing companies, the required financial data content, and the rules governing the maintenance of financial information (Annex 2, chapters 2–4, item 4).
- **Housing company loans:** The concept description specifies the responsibilities of credit lenders, the reporting processes and operational workflows, the underlying data model, and the reporting requirements for the RCPIS (Annex 3, chapters 2–5, item 5).

Moreover, Sections 3.6.3 ("Information architecture descriptions"), 3.6.4 ("Code lists") and 3.6.5 ("Schema descriptions"), on p. 43-44 of the report explain further that the RCPIS programme produced information architecture descriptions (annex 1 of the report, item 3), code lists (annexes 11-13, items 7-9), and schema descriptions (annex 14, item 10).

[…] with the possibility to maintain basic data (including housing company loans, repairs and alterations) in the residential and commercial property information system, […]

Section 3 of the final report (item 2) "Summary of output" describes the outcomes of the project and evidences that basic data of housing companies can be maintained in the RCIPS. Specifically, Section 3.3.3.3 ("Maintenance of repair and alteration work information in the RCIPS via the interfaces") of the report describes the exact actions that the housing companies can perform through the interface to **maintain the basic data on repairs and alterations**. These include maintenance needs reports (search, update, save, delete), company projects (search, update, save, delete), shareowner renovations (search, update, save, delete) and company management objects and share groups (search).

In addition, sections 3.3.3.1 "(Housing company loan information from lenders via the interface") and 3.3.3.5 ("Financial information of share groups, maintenance of information via the interface") of the final report (item 2) describe the actions for **housing company loan information**. The system enables lenders and property management systems to regularly report, update, and remove loan-related data. Lenders can submit their full loan portfolio weekly, including new loans, changes, and terminated loans, while property management systems maintain housing company loan liabilities, credit aggregation data, and related financial information through interfaces that support adding, modifying, deleting, and importing both historical and new records.

Section 3.7.1.1. (“Actual start of production use of services and transition periods under the Act on RCPIS”), p. 44-46, of the report (item 2) indicates that the services described above were deployed within the legal transition period that ended 30 June 2026.

[…] - procedures for accessing housing company data shall be defined […]

Section 3.3.3.2 (“Maintenance service of the system licenses”), p. 33-34, of the report (item 2) explains the system licence maintenance services, under which a housing company representative grants an administration system permission to process the housing company’s data in the system. It describes how access is managed, how users log in, and how permissions are granted and removed and that the service went to production 1 June 2025.

Section 3.4.3 (“Technical interfaces to information services”), p. 36-38 (item 2), describes the technical information services for data access. The report explains that access takes place through query services, that use requires an agreement and permission granted by the National Land Survey, and that access for other users is granted case by case for legally acceptable purposes.

In addition, annex 5 to the report (item 6), includes further information on the following:

- who has the rights to the information (annex 5 chapter 3.2);
- the principles of strong authentication (annex 5, chapter 3.3);
- the principles of weak authentication (annex 5, chapter 3.4); and
- locking the information (annex 5, chapter 4).

[…] and the residential and commercial property information system allows accessing housing company data in structured machine-readable format.

Section 1.2 (“The set and fulfilled objectives of the programme”) of the report (item 2) states that one of the final targets includes that the system allows access to housing company data in structured machine-readable format, and that the users must be able to obtain legally required housing company data in machine-readable form. It is explicitly stated that the data content has been defined and coded so that it can be transferred in machine-readable form between information systems, and that data service interfaces are implemented.

Section 3.4.3 (“Technical interfaces to information services”), p. 36–38 of the report (item 2) states that query services return data in machine-readable JavaScript Object Notation (JSON) format, and that separate data service products were implemented for maintenance and alteration data and financial data. It also notes that data services for other users are available through the “REST” query service.

Section 3.3.3.5 (“Code lists and nomenclatures for maintenance and modification work data”), p. 34, and sections 3.6.4 (“Code lists”) and 3.6.5 (“Schema descriptions”), p. 43–44, of the report (item 2) state that coding systems and nomenclatures were adopted to enable transfer and storage in machine-readable form, and that schema descriptions define the structures used in interface messages. The code lists themselves are included as annexes 11-13 to the report (items 8-10). Furthermore, in line with the description of the measure, **this reform consists of extending the coverage of the residential and commercial property information system to information on housing companies.**

Finland provided a report, written by the National Land Survey of Finland and published online on the website of the National Land Survey (item 2), about the program for the further development of the residential and commercial property information system. As described in the final report, the residential and commercial property information system was extended to include information on

housing. This is explained throughout the report and explicitly covered in Section 3.5 (“Information to maintained”) (item 2). The legal aspects of the extension were assessed in the context of previous milestones (milestones 68 and 69). The connection between the legislation and the implementation of the new amendments in the law have been described in section 1.2.1 of the report of the programme (item 2 of the evidence list).

On this basis, the Commission has reasonable assurance that this milestone has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 74 - Final report by the Steering group

Related Measure: P2C3.R1 Ensuring effective supervision and enforcement of the prevention of money laundering

Qualitative Indicator: Final report by the Steering group

Time: Q2 2026

1. Context:

The objective of the reform is to facilitate the collection and exchange of information of each competent authority for the prevention and detection of money-laundering, including through the automation of data processing and analysis. The measure consists of the entry into force of legal acts, and a report on increasing the degree of automation in data processing and exchange of each authority.

The milestone consists of the final report by the Steering group on: (i) an aggregating application and adding account transaction information to the bank and payment account control system, (ii) increasing the timeliness, completeness and accuracy of the register of beneficial owners, and (iii) digitalisation of money laundering clearance process by the Financial Intelligence Unit.

Milestone 74 is the second and last milestone of the reform, and it follows the completion of milestone 73, related to the entry into force of legal acts on the enforcement of the prevention of money laundering.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone was satisfactorily fulfilled	
2	Final Report	Final report by the Steering group, signed electronically. Ministry of Finance - Financial Markets Department. Dated 13 August 2026, signed 14 August 2026. Available at https://api.hankeikkuna.fi/asiakirjat/47af3988-d157-46c0-8e81-236800fff868/90c052e3-7514-4ac8-b287-04a4c269e853/KIRJE_20260814065636.PDF The Commission services accessed the link provided by the authorities on 21 September 2026, 12:51 CET to verify the existence of the final report by the Steering group. This check was completed successfully, confirming that the Final report was produced by the Steering group.

3	Decision n. VN/16003/2021-VM-7	Appointment Decision n. VN/16003/2021-VM-7 issued on 26 August 2021 by the Ministry of Finance
4	Decision n. VN/16003/2021-VM-39	Supplement Assignment Decision n. VN/16003/2021-VM-39 of 4 November 2025 by the Ministry of Finance

3. Analysis:

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

Final report by the Steering group on […]:

The Steering group of the reform on "ensuring effective supervision and enforcement of the prevention of money laundering" produced a final report, signed on 14 August 2026 by the Chair of the Steering group and available online (item 2 on the evidence list). The Steering group establishment and composition is ruled by administrative order under the Appointment Decision VN/16003/2021-VM-7 issued on 26 August 2021 by the Ministry of Finance (item 6 on the evidence list) and then amended by a supplement Assignment Decision n. VN/16003/2021-VM-39 (item 7 on the evidence list) issued on 4 November 2025. The decision, as amended, states that the task of the Steering group is to monitor the project and its progress (page 1 on items 3 and 4 of the evidence list). The report concludes that the Finnish reform P2C3R1 on ensuring effective supervision and enforcement of anti-money laundering achieved its planned goals by 30 June 2026, with the developed digital solutions in use since 1 June 2026 or earlier and automation targets met before the deadline. It states that the three key areas covered by the milestone were successfully implemented. The Steering group also confirms that the reform improved access to, processing, analysis and exchange of data between competent authorities, and increased the degree of automated data transmission, reception and processing.

In addition to the reported assessment by the Steering group included in the report, for each of the subprojects - elements (i), (ii) and (iii) below – annexes including qualitative description of the action were attached to the report. Annexes form part of the report.
Due to the security level classification of the above mentioned Annexes, the Commission services conducted an on-the-spot check on 13 October 2026 to verify their content and the actions taken to reach the objective. All checks were carried out successfully, confirming the effectiveness of the actions undertaken and reported in the annexes.

[…] (i) an aggregating application and adding account transaction information to the bank and payment account control system,

The final sub-report on aggregating application and adding account transaction information to the bank and payment account control system was compiled by Tulli, the Finnish Customs and Ministry of Finance and signed on 7 August 2026 and submitted to the Steering group. The report describes the aggregating application. It states that the aggregating application created a single, centralised automated mechanism through which competent authorities can query information from credit institutions, payment institutions and other providers, instead of relying on separate systems or manual requests. The report also explains that balance and account transaction queries were integrated into this system, and that these queries are handled electronically and compiled for the requesting authority. Overall, the report highlights that the new system speeds up and simplifies

enquiries, automates responses, and improves data protection and security compared with the previous manual process.

[…] (ii) increasing the timeliness, completeness and accuracy of the register of beneficial owners, […]

The final sub-report on increasing the timeliness, completeness and accuracy of the register of beneficial owners was compiled by the Finnish Patent and Registration Office and Ministry of Economic Affairs and Employment and approved by the Steering group on 13 August 2026. The report describes the set up of the register of beneficial owners defining the baseline situation and describes the step taken and the results achieved in terms of timeliness, completeness and accuracy. For each of the actions identified as needed to increase timeliness, completeness and accuracy the report defines a baseline, operational objective, planned measures, measures taken and results. Moreover chapter " 3.1. Assessment of the achievement of objectives" summarises the results achieved.

[…] (iii) digitalisation of money laundering clearance process by the Financial Intelligence Unit.

The final sub-report on digitalisation of money laundering clearance process by the Financial Intelligence Unit was compiled by the Financial Intelligence Unit at the National Bureau of Investigation, National Police Board of Finland and Ministry of the Interior and signed on 7 August 2026. The report details the steps taken and the results achieved. The document describes the process by which incoming suspicious transaction and activity reports are automatically enriched, verified and routed before they enter the Financial Intelligence Unit Finland system, replacing much of the previous manual checking work. This supports the digitalisation of the money laundering clearance process by improving data quality at the entry point, accelerating report handling and reducing human error.

On this basis, the Commission has reasonable assurance that this milestone has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 94 - Number of persons having participated in training to respond to changes in working life, including digitalisation and the green transition

Related Measure: P3C2.R1 Reform of continuous learning

Quantitative Indicator: Number

Baseline: 0

Target: 7800

Time: Q2 2026

1. Context:

The objective of this reform is to support continuous learning. The measure consists of: (i) creating a service centre for continuous learning and employment to promote the reform's implementation; (ii) creating a system for anticipating labour and competence needs; (iii) carrying out training programmes which support the digital transition, the understanding of new ways of working, as well as a just transition to a carbon-neutral society; and (iv) carrying out training for career guidance services.

Target 94 concerns the participation in training programmes of 7 800 people, of whom 1 500 are members of underrepresented groups. Part of the training shall be targeted to support the digital transition and a just transition to a carbon neutral society.

Target 94 is the fifth and last target of the reform, and it follows the completion of milestone 91, related to the entry into force of the Act on the Service Centre for Continuous Learning and Employment, milestone 93 related to the launch of the first call for application for the provision of training, milestone 92 related to the completion of a foresight model for labour and competence needs and target 95, related to the provision of further training in career guidance.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary Document duly justifying how the milestone (including all the constitutive elements) are satisfactorily fulfilled.	
2	List of participants in trainings	List containing 8494 participants provided by Finland, dated on 12 August 2026.
3	Report by the Service Centre for Continuous Learning and Employment (SECLE) containing screenshots from SECLE student reporting system.	In the context of the sampling analysis, screenshots of the internal Service Centre of Continuous Learning and Education (SECLE) student reporting system were provided for the list of 60 participants sampled for further verification of the target.

4	Act on National Registers of Education Records, Qualifications and Degrees (884/2017)	Act 884/2017 laying down reporting obligations for education providers, among others regarding the KOSKI and VIRTA data systems. First published on 14 December 2017 in the Statute Book of Finland and entered into force on 1 January 2018, last amended through Act 1450/2025.
5	Government proposal (HE 76/2021) for the establishment of the Service Centre for Continuous Learning and Employment (682/2021)	Act 682/2021 on the Service Centre for Continuous Learning and Employment, published on 1 July 2021 in the Statute Book of Finland and entered into force on 1 September 2021.
6	Call for applications 1458/2022	Call for applications launched by the Service Centre of Continuous Learning and Education (SECLE) on 1 April 2022 to provide training in digitalisation and a just transition to a carbon neutral society. https://www.jotpa.fi/fi/rahoitus/valtionavustukset/digitalisaatio-ja-vihrea-siirtyma
7	Background questionnaire for participants	Template of the background questionnaire by SECLE provided to participants, which serves as basis to identify those within underrepresented groups.
8	Standard terms and conditions for SECLE's discretionary government grant	Conditions published on SECLE's website, (JOTPA in Finnish), detailing conditions and obligations for applicants. https://www.jotpa.fi/fi/rahoitus/valtionavustukset/jotpan-valtionavustuksen-vakioehdot

3. Analysis:

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

At least 7 800 people […], shall have participated in the training programmes

The target required that there are 7800 participants in the training programmes under this measure.

The list of participants provided by Finland (item 2 of the evidence list), dated on 12 August 2026, accounts for 8494 participants in the training programmes organised by the Service Centre for Continuous Learning and Employment (SECLE). The list provides the unique identifier of each participant, the service provider, whether the participant is part or not of an underrepresented group and the thematic category of the training corresponding to either digitalisation, changes in working life or a just transition to a carbon-neutral society.

Following the selection of a random sample of 60 units, the following were selected: (1) 27 participants in courses corresponding to the category of a just transition to a carbon-neutral society, (2) 27 participants in courses corresponding to digitalisation and (3) 6 participants in courses corresponding to changes in working life.

Regarding the selected units, Commission services conducted an on-the-spot check of SECLE's student reporting system on 17 August 2026 to verify that the randomly selected participants were correctly reported as shown on the list provided by Finland (item 2 of the evidence list). For each participant,

SECLE's student reporting system showed the participant's identification number, the training module assigned to the student, its categorisation and the date of the start of the training. This check was completed successfully, confirming that the sampled participants were correctly reported, and therefore 8494 people have participated in training programmes.

In addition, Finland submitted screenshots of SECLE's internal database, which accurately reflect what the information accessed during the on-the-spot checks.

SECLE's student reporting system provides SECLE with access to data on study rights and completed studies within SECLE-funded training programmes through the KOSKI and VIRTA data repositories. This architecture follows a typical federated data model, in which KOSKI and VIRTA serve as the authoritative master systems for the data, while SECLE's student reporting system functions as an aggregation and presentation layer:

- The KOSKI Data Repository is owned by the Finnish National Agency for Education. It contains data on individuals' study rights, completed qualifications, and credits within the Finnish education system (basic education, general upper secondary education, vocational education and training). The KOSKI data repository also contains the Register of Non-regulated Training Procured by SECLE.
- The VIRTA Higher Education Achievement Register is jointly owned by the Ministry of Education and Culture, Finnish universities, and universities of applied sciences. It contains data on individuals' higher education degrees, study records, grades, eligibility for studies, and enrolment (universities of applied sciences, universities).

Education providers are required by law to record the legally prescribed information concerning each pupil's or student's commencement and completion of studies in the relevant national data repository (KOSKI or VIRTA). This is governed by the Act on National Registers of Education Records, Qualifications and Degrees (884/2017), sections 6, 9 and 25 which describe the obligations from education providers to insert data into the systems.

In addition, obligations to report data of SECLE-funded trainings on KOSKI and VIRTA systems are stated under the standard terms and conditions for SECLE's discretionary government grant page (item 8 of the evidence list), for instance section 4.6 elaborates on the obligation to report course-level data and performance of the VIRTA and KOSKI repositories, and section 5.1 states that SECLE monitors registration and performance data to verify that the targets for the number of students in discretionary government grant decisions have been achieved.

…of whom 1 500 are members of underrepresented groups…

SECLE has defined underrepresented groups in its training programmes as follows:

- Individuals aged 55 years or more
- Individuals, whose highest level of education is compulsory education
- Individuals with an immigrant background
- Self-employed individuals

These definitions can be found in the background questionnaires sent to participants which education providers are obligated to collect. This obligation can be found in the calls for application launched by SECLE for these trainings, for instance in the call for digital and green transition training launched in 2022 (item 6 of the evidence list), in the section for "grant applicants and reporting on their use". This information is then collected and can be accessed through SECLE's internal system. This definition follows from the analysis in the Government proposal (HE 76/2021) for the establishment of the

Service Centre for Continuous Learning and Employment (682/2021), which frequently references these “underrepresented groups in education”, in several sections such as; section 4.1.2.3, paragraph 3), section 4.2.3.3, paragraph 5) or section 7.1, proposal for the content of Chapter 2, paragraph 12.

The list of participants provided by Finland shows that from the total number of participants, 3582 belonged to underrepresented groups under, at least, one of the categories described above, while 4912 participants did not.

Following the selection of a random sample of 60 units, the following were selected: (1) 28 participants were categorises as belonging to underrepresented groups, while 32 participants were not.

Regarding the selected units, Commission services conducted an on-the-spot check of SECLE’s student reporting system on 17 August 2026 to verify that the randomly selected participants were correctly reported as shown on the list provided by Finland (item 2 of the evidence list). For each participant, SECLE’s student reporting system showed the participant’s identification number and whether the participant belonged or not in, at least, one of the categories that constitute underrepresented groups. This check was completed successfully, confirming that the sampled participants were correctly reported, and therefore 3582 participants are members of underrepresented groups. In addition, Finland submitted screenshots of SECLE’s internal database (item 3 of the evidence list), which accurately reflect what the information accessed during the on-the-spot checks.

At least 20% of the training shall be targeted to support in particular the digital transition and a just transition to a carbon neutral society.

The list of participants provided by Finland (item 2 of the evidence list), shows there has been a total of 8494 participants in the training programmes. Out of the total participants the list reports that there are 4436 participants in digitalisation trainings (52.2%), and 3055 participants in trainings related to the just transition to a carbon neutral society (shortened to carbon-neutral in the evidence, 36%), jointly amounting to a 88.2% of the total training.

Following the selection of a random sample of 60 units, the following were selected: (1) 27 participants in courses corresponding to the category of a just transition to a carbon-neutral society, (2) 27 participants in courses corresponding to digitalisation and (3) 6 participants in courses corresponding to changes in working life.

Regarding the selected units, Commission services conducted an on-the-spot check of SECLE’s student reporting system on 17 August 2026 to verify that the randomly selected participants were correctly reported as shown on the list provided by Finland (item 2 of the evidence list). For each participant, SECLE’s student reporting system showed the participant’s identification number, the training module assigned to the student and its categorisation. This check was completed successfully, confirming that the sampled participants were correctly reported, and therefore at least 20% of the training had been on the digital transition and a just transition to a carbon neutral society.

In addition, Finland submitted screenshots of SECLE’s internal database (item 3 of the evidence list), which accurately reflect what the information accessed during the on-the-spot checks.

Furthermore, in line with the measure description, **the measure consists of the following interventions: [...] (iii) carrying out training programmes which support the digital transition, the understanding of new ways of working, as well as a just transition to a carbon-neutral society; […]**

The list of participants provided by Finland, shows there has been a total of 8494 participants in the training programmes. Out of the total participants the list reports that there are 4436 participants in

trainings related to digitalisation, 3055 in trainings related to the just transition to a carbon neutral society and 705 in trainings changes to working life training.

Following the selection of a random sample of 60 units, the following were selected: (1) 27 participants in courses corresponding to the category of a just transition to a carbon-neutral society, (2) 27 participants in courses corresponding to digitalisation and (3) 6 participants in courses corresponding to changes in working life.

Regarding the selected units, Commission services conducted an on-the-spot check of SECLE's student reporting system on 17 August 2026 to verify that the randomly selected participants were correctly reported as shown on the list provided by Finland (item 2 of the evidence list). For each participant, SECLE's student reporting system showed the participant's identification number, the training module assigned to the student and its categorisation. This check was completed successfully, confirming that the sampled participants were correctly reported, and therefore the training programmes had been carried out in these areas.

In addition, Finland submitted screenshots of SECLE's internal database (item 3 of the evidence list), which accurately reflect the information accessed during the on-the-spot checks.

On this basis, the Commission has reasonable assurance that this target has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 99 - Digitalisation in tertiary education in Åland

Related Measure: P3C2.I3 Digitalisation of education in Åland

Qualitative Indicator: Higher offer of online or hybrid studies

Time: Q4 2025

1. Context:

The objectives of this investment are to increase the quality of skills delivered by the educational system, provide opportunities for lifelong learning as well as to support job creation and entrepreneurship in Åland. The measure consists of digitalising higher education studies and in creating two new bachelor's and a master's programme in the fields of digitalisation, automation and renewable energy.

Milestone 99 requires the introduction of one new master's programme and two new bachelor's programmes at the University of Åland offering online or hybrid studies. In addition, the degrees of Business Administration and Nursing shall be offered for distance learning.

Milestone 99 is the only milestone of this investment, related to digitalisation of education in Åland.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled	
2	Website of the Åland University of Applied Sciences – Page providing details on the Bachelor Programme in Energy, Design and Automation	Website of the Åland University of Applied Sciences Link to course details for the Bachelor Programme in Energy, Design and Automation: https://www.ha.ax/utbildning/studera-energi-design-automation/
3	Minutes of the Board of Directors meeting of the Åland University of Applied Sciences	Board meeting minutes of the Åland University of Applied Sciences, dated 5 November 2024.
4	Website of the Åland University of Applied Sciences – Page providing details on the Bachelor Programme in Marine Engineering	Link to course details for the Bachelor Programme in Marine Engineering: https://www.ha.ax/utbildning/studera-marinteknik/
5	University Digital Platform Canvas, a web-based system for course management at the Åland University of Applied Sciences.	Link to University Digital Platform Canvas: https://sites.google.com/ha.ax/catalog/svenska?authuser=0

6	Website of the Åland Statistics and Research Office	Website Åland Statistics and Research Office: https://www.asub.ax/sv/utbildning-och-kultur-utbildning-utbildning-efter-grundskolan
7	Student Portal of the Åland University of Applied Sciences	Link to Student Portal: https://studerande.ha.ax/
8	Syllabus for the Energy, Design and Automation bachelor Programme	Syllabus approved on 2 December 2025 by the management team of Åland University of Applied Sciences.
9	Website of the Åland University of Applied Sciences – Page providing details on the Master Programme in Energy Automation Sustainable Engineering	Link to course details for the Master Programme in Energy Automation Sustainable Engineering: https://www.ha.ax/utbildning/master/
10	Minutes of the Board of Director meeting of the Åland University of Applied Sciences	Board meeting minutes of the Åland University of Applied Sciences, dated 15 December 2022.
11	Syllabus for the Energy Automation Sustainable Engineering master programme	Syllabus approved on 19 May 2026 by the management team of Åland University of Applied Sciences.
12	Website of the Åland University of Applied Sciences – Page providing details on the Bachelor Programme details for Nurse - Distance Learning	Link to course details for the bachelor programme Nurse - Distance Learning programme: https://www.ha.ax/utbildning/studera-till-sjukskotare-distans/
13	Minutes of the Board of Directors meeting of the Åland University of Applied Sciences	Board meeting minutes of the Åland University of Applied Sciences, dated 3 November 2023.
14	Website of the Åland University of Applied Sciences – Page providing details on the Bachelor programme Study Business Administration – Distance Learning	Link to course details for the bachelor programme Study Business Administration – Distance Learning: https://www.ha.ax/utbildning/studera-foretagsekonomi-distans

3. Analysis:

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

One new master's programme and two new bachelor's programmes are introduced at the University of Åland offering online or hybrid studies. […]

The Commission considers that there is a clerical error in the English language text of the Council Implementing Decision as regards the description of milestone 99 and has undertaken the assessment

on a revised basis. In such description, it is stated that the milestone concerns the University of Åland. However, the institution in question is the Åland University of Applied Sciences (Högskolan på Åland), which is distinct from academic university in the Finnish higher education system. There is no institution called the University Åland in the Finnish education system. In the Swedish language text of the Council Implementing Decision, the official Swedish-language name of the institution targeted by the investment (Högskolan på Åland) is used. Therefore, it is clear that the milestone description refers to the Åland University of Applied Sciences. Against this background, the justification and substantiating evidence provided by the Finnish authorities cover all constitutive elements of the milestone.

On 15 December 2022, the Board of Directors of the Åland University of Applied Sciences approved the plan to create the **"**Energy Automation Sustainable Engineering" (EASE) **master's programme**, with a starting date of January 2024 (evidence n°10, page five).

On 5 November 2024, the Board of Directors of the Åland University of Applied Sciences approved the creation of the Energy, Design, and Automation (EDA) **bachelor programme** and the Marine Engineering **bachelor programme** (evidence n°3, page one). To ensure the impact of these new programmes, the Board increased the total number of first-year student places from 175 to 195 for the 2025/2026 academic year (evidence n°3, page one).

More detailed information on the programmes can be found on the website of the Åland University of Applied Sciences:

- The master programme "Energy Automation Sustainable Engineering" focuses on transition towards more sustainable and circular solutions by using modern engineering skills. The programme details are available on the website of the Åland University of Applied Sciences (evidence n°9).
- The bachelor programme "Energy, Design, and Automation (EDA)" is a modernised engineering programme focussed on sustainable energy systems and smart automation. The programme details are available on the website of the Åland University of Applied Sciences (evidence n°2).
- The bachelor programme "Marine Engineering" focusses on technical competence and sustainability. The programme details are available on the website of the Åland University of Applied Sciences (evidence n°4).

For the master programme, the official website of the **Åland University of Applied Sciences** specifies, on a dedicated page, that the programme is provided in a **hybrid format** (evidence n°9), combining online studies with on-site campus weeks. For both bachelor programmes, the official website of the **Åland University of Applied Sciences** specifies, on respective dedicated pages, that the programmes are based on campus-based teaching, but offer the opportunity to complete the theoretical studies in **hybrid or online** form (evidence n°2 and n°4) following agreement and assessment together with the respective course coordinator.

Commission services accessed the weblinks to the master programme "Energy Automation Sustainable Engineering", the bachelor programme "Energy, Design, and Automation (EDA)" and the bachelor programme "Marine Engineering" on 6 July 2026, to verify they are functional, contain the programme details and information that the programmes are offered in hybrid or online format. This check was completed successfully.

In addition, the university utilises **digital platforms and hybrid teaching technologies**, allowing students to participate regardless of geographical location. Evidence n°5 provides for a link to the digital platform "Canvas", which is a web-based system for course management at the Åland

University of Applied Sciences. Commission services accessed the weblink to the digital platform on 6 July 2026 to verify it is accessible. This check was completed successfully.

Furthermore, the Åland Statistics and Research Office[2] (evidence n°6) provides the number of students at the **Åland University of Applied Sciences**, per course and per programme year. The data shows that there are students following the above-mentioned programmes in 2025. Furthermore, when looking at the same statistics for 2023, no students are enrolled in the courses, confirming that the courses were not yet available, and therefore are **new**. Commission services accessed the website of the Åland Statistics and Research Office on 6 July 2026 to verify that the statistical data is available and confirms the numbers of students in 2023 and 2025 for the three programmes. This check was completed successfully. The statistics are also in line with the timing of the board decision of 15 December 2022 (evidence n°10, page five), approving a programme starting in January 2024, and of the board decision of November 2024 (evidence n°3, page one) with regards to the two bachelor programmes.

[…] In addition, the degrees of Business Administration and Nursing are offered for distance learning.

On 3 November 2023, the the Board of Directors of the Åland University of Applied Sciences decided to increase the number of student places and implement **distance learning** (evidence n°13, page four). For the **Business Administration programme**, the Board approved a total of 40 entry-level places. This consists of 20 places for traditional campus-based studies and 20 places specifically designated for **distance learning** (evidence n°13, page four).

On 5 November 2024, the Board of Directors of the Åland University of Applied Sciences approved the proposal for the **Bachelor of Nursing programme** to offer a total of 30 slots in 2025, which represents an increase of 10 slots compared to 2024. The expansion specifically introduces a diversified study track to accommodate different learning needs. 15 slots are allocated for **distance learning** (evidence n°3, page 1).

The details of the **bachelor programme** "Business Administration (eBBA)" are available on the website of the Åland University of Applied Sciences (evidence n°14).

The details of the **bachelor programme** "Nursing – Distance Learning" are available on the website of the Åland University of Applied Sciences (evidence n°12).

Commission services accessed the weblinks to the bachelor programme "Business Administration (eBBA)" and the bachelor programme "Nursing – Distance Learning" on 6 July 2026, to verify that they are functional and contain the programme details. This check was completed successfully.

The data on the website of the Åland Statistics and Research Office (evidence n°6) furthermore provides the number of students at the **Åland University of Applied Sciences**, per course and per programme year. These statistics indicate that there are students following these two distance learning programmes in 2025.

Furthermore, in line with the description of the measure, the measure consists of **digitalising higher education studies and creating two new bachelor's and a master's programme in the fields of digitalisation, automation and renewable energy.**

Digitalising higher education is a broad term that can cover the use of digital technologies to change how universities and universities of applied sciences teach, how students learn and how the institute

[2] The central statistical authority for the autonomous region of Åland, Finland, that produces official statistics.

operates. In accordance with the goal of **digitalising higher education**, the new programmes are designed with a focus on flexible learning modalities. Indeed, as established above, the five programmes are designed with a focus on flexible learning modalities by offering courses in hybrid and online format. To provide these courses, the Åland University of Applied Sciences has digitalised the way of teaching and learning, by offering the online/hybrid classes through the student portal called Canvas as of the academic year 2025-2026 (evidence n°7). Commission services accessed the weblink to the student portal Canvas on 6 July 2026, to verify that it is functional. This check was completed successfully and confirmed that the student portal is online, accessible, and includes a login page for students.

Studies in the field of digitalisation are defined as programmes that focus on technology and how technology transforms organisations, economies, and society. The course syllabus of the master programme "Energy Automation Sustainable Engineering" confirms that it concerns a study in the **field of digitalisation** as courses include design of **digital** twins and the use of **digital** models to drive **sustainable changes** in engineering design and **transition** towards a circular economy (evidence n°11, page four).

The course syllabus of the bachelor programme "Energy, Design, and Automation (EDA)" provides specialisation in advanced **automation** and electrical systems, with a focus on smart systems and **renewable energy** solutions (evidence n°8, page six).

Furthermore, the course syllabus of the bachelor programme "Marine Engineering" combines modern technology, a focus on sustainability, and practical problem-solving (evidence n°9, page 4) with courses including maintenance and repair of **automation** and control systems (evidence n°9, page 7).

As such**,** new programmes in the **fields of digitalisation, automation and renewable energy** were created.

On this basis, the Commission has reasonable assurance that this milestone has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 102 - Project reports submitted

Related Measure: P3C3.I1 RDI funding package promoting the green transition – Leading companies

Qualitative Indicator: Project reports submitted

Time: Q2 2026

1. Context:

The objective of the investment is to support – via a scheme managed by Business Finland – partnerships between companies and other research organisations to support the competitiveness of business and the effectiveness of Research & Development activities. The investment consists of supporting the creation of new sectors, products, businesses and operating models as well as the use of research results from universities, universities of applied sciences and research institutes for the needs of companies, with a focus on areas that support the green transition.

Milestone 102 consists of the submission of project reports by recipient entities relating to projects that have been cumulatively awarded at least EUR 90 000 000.

Milestone 102 is the third and last milestone of the investment, and it follows the completion of milestone 100 related to the launch of the call for applications, and target 101 related to the awarding of grants.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	List of submitted project reports	List of the submitted project reports prepared by Business Finland
3-7	Project reports for 5 projects	Copies of project reports submitted by the recipients of funding. The project reports were submitted by recipient entities to Business Finland in the electronical grant system (''*asiointipalvelu''*) on a specific document template.
8-12	Grant award notifications	Copies of the grant award notifications containing the amount awarded to each project

3. Analysis:

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

Project reports shall be submitted by recipient entities relating to projects cumulatively awarded at least EUR 90 000 000.

Finland provided a list of project reports (item 2 of the evidence list) and the corresponding 5 project reports submitted by the beneficiaries of the grants awarded under this investment measure (items 3-7 of the evidence list). The beneficiaries have to submit the project reports to Business Finland upon completion of the funded projects via the Business Finland electronic grant system (''*asiointipalvelu''*) on a specific template. The submission of project reports is a requirement for Business Finland to be able to determine the completion of a project before making the final payment to the beneficiary. The project reports were drafted upon completion of the project, and they detail the steps taken by the beneficiary to execute the approved project plan, the financial resources utilised, the project's results and the project's impacts. The project reports contain the name and ID number of the beneficiary, the date and time of the submission of the project report, and the grant's unique ID number (field labelled "*Diaari*"). The final section of each project report titled "Submission" ("*Lähetystiedot*") contains the timestamp of the recipient entity's electronic submission of the document, thereby proving that these project reports were submitted by the recipient entities.

All project reports can be linked to the respective grant award notifications with the grant's unique ID number. By linking the project report to the grant award notification, it is possible to confirm the amount awarded to each project in the corresponding five grant award notifications (items 8-12 on the evidence list). These amounts across the grant award notifications corresponding to the final reports submitted as evidence cumulatively add up to EUR 100 000 000.

On this basis, the Commission has reasonable assurance that this milestone has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 105 - Project reports submitted

Related Measure: P3C3.I2 RDI funding package promoting the green transition – Accelerating key sectors and strengthening competence (Academy of Finland)

Qualitative Indicator: Project reports submitted

Time: Q2 2026

1. Context:

The objective of this investment is to boost – via a scheme managed by the Academy of Finland – RDI activities supporting the green transition. The measure consists of supporting research clusters, increase the level of expertise, and supporting the renewal of business activities through RDI investments, with support provided to research organisations and the promotion of partnerships of RDI actors.

Milestone 105 consists of the submission of project reports by recipient entities relating to projects cumulatively awarded at least EUR 40 500 000.

Milestone 105 is the third and last milestone of the investment, and it follows the completion of milestone 103 related to the launch of the call for applications, and target 104 related to the awarding of grants.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Project reports	The annex contains the copies of 29 project reports submitted via the Research Council's online services by the relevant recipient entities selected under the measure P3C3I2, confirming that the projects have been completed and including the granted amount and a brief description of each project. The project reports are submitted by the head of the consortium.
3	Grant award notifications	The annex contains the copies of 101 grant award notifications for each individual member of the consortia, evidencing the budgetary commitment for each completed project selected under the measure P3C3I2

3. Analysis:

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

Project reports shall be submitted by recipient entities relating to projects cumulatively awarded at least EUR 40 500 000.

Finland provided 29 project reports that the recipient entities organised in consortia have submitted for every completed project via the Research Council's online services (SARA) using a predefined reporting form (item 2 on the evidence list). The grant award notifications (item 3 on the evidence list) require beneficiaries to submit a consortium-wide report to the Research Council of Finland after the project ended. The grant award notifications contain the Research Council of Finland's funding terms and conditions, which specify the final deadline for submitting the project report through the online services. Each member within each of the consortia received a grant award notification, resulting in a total of 101 grant award notifications. The results of a consortium project are reported in a single, consolidated project report submitted by the consortium leader. The upper right corner of every page of each project report contains the timestamp of this electronic submission, thereby proving that these project reports were submitted by the recipient entities.

The project reports contain the names of the beneficiaries, the decision number for each member of the consortium, the name of the project, the financial resources granted, and a project description. The decision number serves as the unique identifier for each member of a consortium. Field 'Finance granted' contains the amount awarded to each individual member of a consortium. The members of a consortium included in the project reports can be linked to the respective grant award notifications with the grant award decision number. By linking a project report to the corresponding grant award notifications through the grant award decision numbers of the members of the consortium, it is possible to reconfirm the amount awarded to each project by summing the value shown in the field containing the Research Council's share of financing (Akatemian osuus", "Academy funding contribution" or "Akademins andel" depending on the language used) in the grant award notifications (item 3 on the evidence list). This provides an additional level of assurance. Cumulatively, a total of EUR 44 195 000 in funding has been granted to the completed projects.

On this basis, the Commission has reasonable assurance that this milestone has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 114 - Project reports submitted

Related Measure: P3C3.I5 Promoting innovation and research infrastructure – Local research infrastructures

Qualitative Indicator: Project reports submitted

Time: Q2 2026

1. Context:

The objective of this investment is to finance the renewal or construction of local research infrastructures, with an emphasis on the green and digital transition. The measure consists of providing financial support for the local research infrastructures.

Milestone 114 consists of the submission of project reports by recipient entities relating to projects cumulatively awarded at least EUR 22 725 000.

Milestone 114 is the third and last milestone of the investment, and it follows the completion of milestone 112 related to the launch of the call for applications, and target 113 related to the awarding of grants.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Project reports	The annex contains the copies of 19 project reports submitted via the Research Council's online services by the relevant recipient entities selected under the measure P3C3I5, confirming that the projects have been completed and including the granted amount and a brief description of each project. The project reports are submitted by the head of the consortium.
3	Grant award notifications	The annex contains the copies of 36 grant award notifications for each individual member of the consortia, evidencing the budgetary commitment for each completed project selected under the measure P3C3I5

3. Analysis:

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

Project reports shall be submitted by recipient entities relating to projects cumulatively awarded at least EUR 22 725 000

Finland provided 19 project reports that the recipient entities, either individual organisations or consortia, have submitted for every completed project via the Research Council's online services (SARA) using a predefined reporting form (item 2 on the evidence list). The grant award notifications (item 3 on the evidence list) require beneficiaries to submit a consortium-wide report to the Research Council of Finland after the project ended. The grant award notifications contain the Research Council of Finland's funding terms and conditions, which specify the final deadline for submitting the project report through the online services. Each member within each of the consortia received a grant award notification, resulting in a total of 36 grant award notifications. The results of a consortium project are reported in a single, consolidated project report submitted by the consortium leader. The upper right corner of every page of each project report contains the timestamp of this electronic submission, thereby proving that these project reports were submitted by the recipient entities.

The project reports contain the names of the beneficiaries, the grant award decision number for each member of the consortium, the name of the project, the financial resources granted, and a project description. The grant award decision number serves as the unique identifier for each member of a consortium. Field 'Finance granted' contains the amount awarded to each individual member of a consortium. The members of a consortium included in the project reports can be linked to the respective grant award notifications with the grant award decision number. By linking a project report to the corresponding grant award notification through the grant award decision numbers of the members of the consortium, it is possible to reconfirm the amount awarded to each project by summing the value shown in the field containing the Research Council's share of financing (Akatemian osuus", "Academy funding contribution" or "Akademins andel" depending on the language used) in the corresponding grant award notifications (item 3 on the evidence list). This provides an additional level of assurance. Cumulatively, a total of 24 744 996 EUR in funding has been granted to the completed projects.

On this basis, the Commission has reasonable assurance that this milestone has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 117 - Project reports submitted

Related Measure: P3C3I6 - Promoting innovation and research infrastructure – National research infrastructures

Qualitative Indicator: Project reports submitted

Time: Q2 2026

1. Context:

The investment aims to finance the renewal or construction of national research infrastructures with an emphasis on the green and digital transition. The measure consists of providing financial support for the construction of national research infrastructures with a significant share allocated to digitalisation.

Milestone 117 consists of the submission of project reports by recipient entities relating to projects cumulatively awarded at least EUR 18 000 000.

Milestone 117 is the third and last milestone of the investment, and it follows the completion of milestone 115 related to the launch of the call for applications, and target 116 related to the award of grants.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Project reports	The annex contains the copies of 8 project reports covering 44 individual projects or consortium sub-projects submitted via the Research Council's online services by the relevant recipient entities selected under the measure P3C3I6, confirming that the projects have been completed and including the granted amount and a brief description of each project. The project reports are submitted at consolidated consortium level by the head of the consortium.
3	Grant award notifications	The annex contains the copies of 44 grant award notifications for each individual member of the consortia, evidencing the budgetary commitment per completed project selected under the measure P3C3I6

3. Analysis:

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

Project reports shall be submitted by recipient entities relating to projects cumulatively awarded at least EUR 18 000 000.

Finland provided 8 project reports that the recipient entities, either individual organisations or consortia, have submitted for every completed project via the Research Council's online services (SARA) using a predefined reporting form (item 2 on the evidence list). The grant award notifications (item 3 on the evidence list) require beneficiaries to submit a consortium-wide report after the project ended. The grant award notifications contain the Research Council of Finland's funding terms and conditions, which specify the final deadline for submitting the project report through the online services. Each member within each of the consortia received a grant award notification, resulting in a total of 44 grant award notifications The results of a consortium project are reported in a single, consolidated project report submitted by the consortium leader. The upper right corner of every page of each project report contains the timestamp of this electronic submission, thereby proving that these project reports were submitted by the recipient entities.

The project reports contain the names of the beneficiaries, the grant award decision number for each member of the consortium, the name of the project, the financial resources granted, a project description, the project's results and the project's impacts. The grant award decision number serves as the unique identifier for each member of a consortium. Field 'Finance granted' contains the amount awarded to each individual member of a consortium. The members of a consortium included in the project reports can be linked to the respective grant award notifications with the grant award decision number. By linking a project report to the corresponding grant award notification through the grant award decision numbers of the members of the consortium, it is possible to reconfirm the amount awarded to each project by summing the value shown in the field containing the Research Council's share of financing ("Akatemian osuus", "Academy funding contribution" or "Akademins andel" depending on the language used) in the corresponding grant award notifications (item 3 on the evidence list). This provides an additional level of assurance. Cumulatively, a total of EUR 20 000 000 in funding has been granted to the completed projects.

On this basis, the Commission has reasonable assurance that this milestone has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 123 - Project reports submitted

Related Measure: P3C4.I1 Growth acceleration programme for small enterprises

Quantitative Indicator: Number

Baseline: 0

Target: 110

Time: Q2 2026

1. Context:

The objective of this investment is to accelerate growth of Finnish micro or/and small enterprises and boost their internationalisation capabilities. The investment consists of the provision of grants to micro or small enterprises, including for the new digital solutions, the green transition and RDI activities linked to these.

Target 123 is related to the submission of at least 110 project reports by beneficiaries who received financial support under this measure.

Target 123 is the second and last milestone/target of the investment, and it follows the completion of milestone 121, related to the publication of the first (and only) call for applications for support for companies' internationalisation capabilities.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Act 758/2021 on State Grants for the Development of Business Activities in 2021–2028	Act 758/2021 on State Grants for the Development of Business Activities in 2021–2028, published on 17 August 2021 in the Statute Book of Finland, and entered in to force on 1 November 2021.
3	Government Decree 895/2021 on State Grants for the Development of Business Activities in 2021–2028	Government Decree 895/2021 on State Grants for the Development of Business Activities in 2021–2028, published on 27 October 2021 in the Statute Book of Finland, and entered in to force on 1 November 2021.
4	List of supported projects	A list of 116 projects for which project report has been submitted and which received support under this measure from the Economic Development Centre.
5	60 project reports submitted between 15 February 2023 and 17 December 2025	In the context of the sampling analysis, project reports were provided for the sampled list of 60 recipient entities. These project reports were submitted by the representatives of the recipient entities through the Economic Development Centre's

		electronic "*TUKI2014*" subsidy database using a specific document template.
6	List of projects that were awarded grants	A list of projects for which the Economic Development Centre made a positive grant award decision under the call for applications referred to in this measure (an extract from the "*Yrtti2*" database of the Economic Development Centre).

3. Analysis:

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

At least 110 project reports shall be submitted by recipient entities for projects supported under the call for applications referred to in this measure.

The reporting obligation for recipient entities is based on Article 14 of Act 758/2021 on State Grants for the Development of Business Activities in 2021–2028 (item 2 in the evidence list) and Article 24 of Government Decree 895/2021 on State Grants for the Development of Business Activities in 2021–2028 (item 3 in the evidence list). Article 24 of Decree 895/2021 (item 3 in the evidence list) stipulates that a report on the implementation of the project and the results achieved should be submitted to the Economic Development Centre before the payment of the grant is completed. Furthermore, project reports should be sent through the electronic "*TUKI2014*" subsidy database using a specific document template.

The list of supported projects (item 4 of the evidence list) shows that in total 116 project reports were submitted by recipient entities to the Economic Development Centre. After their submission, the project reports remain stored and retrievable in the electronic "*TUKI2014*" subsidy database.

Following the selection of a random sample of 60 units, Finland submitted 60 reports that were submitted between 15 February 2023 and 17 December 2025 by recipient entities to the Economic Development Centre for projects that received support under this measure. Each project report was validated and submitted by the representative of the recipient entity through the electronic "*TUKI2014*" subsidy database as part of their request for the payment of the final tranche of the awarded grant. The project reports show, on page 1, the unique identifier of the recipient entity's project and the submission date, both generated automatically by the grant system. Furthermore, each unique identifier from the project reports was also included in the list of projects which were awarded grants under this measure (item 6 of the evidence list). The list displays the title of the call for applications "International Growth Accelerator Programme for Small Businesses, EU Recovery and Resilience Facility (RRF)" ("*Kansainvälisen kasvun kiihdyttämisohjelma pienyrityksille, EU:n elpymis- ja palautumistukiväline (RRF)*" proving that the project received support under the call of applications referred to in this measure. The call for applications - which was open from 22 June 2022 to 31 December 2022 - was assessed under Milestone 121 of Finland's second payment request. The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met, thus exceeding the goal of Target 123 by six reports.

The Commission services conducted an on-the-spot check on 16 June 2026 to verify i) the generation of the extract document (item 6 of the evidence list) to get further assurance that the projects were supported under the call for applications referred to in this measure; ii) that the reference to the call for applications is visible in the electronic "*TUKI2014*" subsidy database for the 60 projects selected in the sample; and iii) that for five sampled projects, the project reports are retrievable in the electronic

"*TUKI2014*" subsidy database. This check was completed successfully, confirming the submission of the project reports for projects that were supported under the call for applications referred to in this measure.

On this basis, the Commission has reasonable assurance that this target has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 140 - Number of authorities having registered users in the new healthcare information system

Related Measure: P4C1.I5 Introducing new digital healthcare information system in Åland

Quantitative Indicator: Number of authorities

Baseline: 0

Target: 19

Time: Q2 2026

1. Context:

The objective of this investment is to create a modern healthcare information system for health and medical care in Åland. The measure consists of a healthcare information system.

Target 140 provides that at least the Åland Healthcare Services, 16 municipalities and 2 joint municipal authorities to have registered users in the new healthcare information system.

Target 140 is the only target of this investment, related to the absorption and functionality of the new system in the public sector.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled	
2	List of registered users of the COSMIC system	Excel list generated from the new COSMIC healthcare information system with the registered users of the COSMIC healthcare information system.
3	Description of the Cosmic Healthcare Information System by Åland Healthcare Services	Description of the Cosmic Healthcare Information System by Åland Healthcare Services with screenshots of the functionality
4	Minutes of the meeting acknowledging the acceptance testing the COSMIC system and the delivery date of the system	The official minutes of the meeting of joint organisation of the Åland Healthcare Services and the municipalities for COSMIC system on 12 February 2026

3. Analysis:

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

At least the following authorities shall have one or more registered users in the new healthcare information system in Åland:

- **Åland Healthcare Services: this may include, but is not limited to primary healthcare, specialised healthcare, mental healthcare, dental healthcare, laboratory services, rehabilitation & physiotherapy and homecare**
- **16 municipalities and**
- **2 joint municipal authorities.**

Furthermore, in line with the measure description, **the measure consists of a healthcare information system.**

Item 2 on the evidence list provides the list of all registered users of the new health care information system COSMIC, indicating 1600 individual registered users across Åland Healthcare Services (ÅHS), including, but not limited to primary healthcare, specialised healthcare, mental healthcare, dental healthcare, laboratory services, rehabilitation & physiotherapy and homecare, 16 municipalities and two joint municipal authorities. The list is based on digital forms for employee onboarding and termination of employment. Through these forms, it is ensured that the HR Department, IT Department, Cosmic Administration, Information Services, and the Switchboard receive accurate and complete information in a timely manner in order to manage new user accounts and access rights. The Commission services conducted an on-the-spot check on 17 June 2026 via WEBEX in the new COSCMIC healthcare information system to verify that the ÅHS sectors, municipalities and joint municipal authorities have at least one registered user each. The system showed the user with name, function, entity and time stamp of the last time the user had entered the system. This check was completed successfully confirming at least one registered user in:

- each of the following areas of **ÅHS:** primary care, specialised healthcare, mental healthcare, dental healthcare, laboratory services, rehabilitation & physiotherapy and homecare;
- **municipalities of** Brändö, Eckerö, Finström, Föglö, Geta, Hammarland, Jomala, Kumlinge, Kökar, Lemland, Lumparland, Mariehamn, Saltvik, Sottunga, Sund, Vårdö;
- **joint municipal authorities** of KST (Kommunernas Socialtjänst - municipal social services) and Oasen - boende- och vårdcenter (institutional care).

The system shall cover documentation of care processes, […]

Item 3, starting page 3 on the evidence list describes the functionality of documentation of care processes under COSMIC, the new healthcare information system in Åland. It also provides some screenshots for the documentation of care processes. The Commission services conducted an on-the-spot check on 17 June 2026 to verify the functioning of the documentation of care processes. This check was completed successfully confirming:

- Functioning of the module for documenting and following-up the pregnancy, birth and care following the delivery (Item 3, p. 4).
- Functionality allowing relevant actors within health and social services with access to health information regarding, for example, medication and planned interventions for the patient. This allows relevant parties to share information and establish a joint care and discharge plan for patients (item 3, p. 4, 6, 23).
- Functioning of the solution for acute care management in emergency departments with a traffic light system and guiding proposals for patient care (item 3, p. 24).
- Functioning of the solution for theatre management supporting surgeries (Item 3, p.5).

The system shall cover [...] medical prescriptions, [...]

Item 3, page 6 on the evidence list describes the functionality of medical prescriptions under COSMIC, the new healthcare information system in Åland. It also provides a screenshot for the functionality of the medical prescriptions. The functionality includes prescribing, modifying, and following up the prescriptions. The system supports checks for dosage and drug interactions as well as administration of the drugs to the patients in the hospitals. The Commission services conducted an on-the-spot check on 17 June 2026 to verify the functioning of the medical prescriptions. This check was completed successfully confirming the functionality for prescribing, modifying, and following-up the prescriptions.

The system shall cover [...] aid for medical decisions, [...]

Item 3, page 7 on the evidence list describes the functionality of aid for medical decisions under COSMIC, the new healthcare information system in Åland. It also provides some screenshots for the functionality of aid for medical decisions. The Commission services conducted an on-the-spot check on 17 June 2026 to verify the functioning of the aid for medical decisions. This check was completed successfully confirming the functionality for decision support functions providing alerts for, for example, drug interactions, allergies or abnormal values. Relevant patient information is compiled in one place and available for relevant staff in healthcare and social services. The structured documentation and treatment support guide healthcare practitioners in their work with patients.

The system shall cover [...] customer clinical records, [...]

Item 3, page 9 on the evidence list describes the functionality of customer clinical records under COSMIC, the new healthcare information system in Åland. It also provides some screenshots for the functionality of customer clinical records. The Commission services conducted an on-the-spot check on 17 June 2026 to verify the functioning of customer clinical records. This check was completed successfully confirming the functionality for several care processes under which all clinical information is collected within the COSMIC integrated electronic health record and shared among authorized users.

The system shall cover [...] referral to specialist services, [...]

Item 3, page 10 on the evidence list describes the functionality of referral to specialist services under COSMIC, the new healthcare information system in Åland. It also provides some screenshots for the functionality of referral to specialist services. The Commission services conducted an on-the-spot check on 17 June 2026 to verify the functioning of referral to specialist services. This check was completed successfully confirming internal referrals within ÅHS specialist services and external referrals for specialist services on mainland Finland and Sweden.

The system shall cover [...] allocation of time-resources, [...]

Item 3, page 11 on the evidence list describes the functionality of allocation of time-resources under COSMIC, the new healthcare information system in Åland. It also provides some screenshots for the functionality for allocation of time-resources. The Commission services conducted an on-the-spot check on 17 June 2026 to verify the functioning of allocation of time-resources. This check was

completed successfully confirming appointment scheduling and resource planning, where care visits, staff, and physical resources such as rooms and equipment are coordinated. A specific module is available for Theatre Management for surgeries.

The system shall cover [...] and basic IT quality [...]

Item 3, page 13 on the evidence list explains that the basic IT quality for COSMIC, the new healthcare information system in Åland is ensured by the registration of the system with the Finnish Supervisory Agency, VALVIRA. It also provides a screenshot for verifying this registration. The Commission services conducted an on-the-spot check on 17 June 2026 to verify the basic IT quality. This check was completed successfully confirming that COSMIC is listed in the Finnish Supervisory Agency (VALVIRA) registry for social and healthcare sector information systems and that the certificate of compliance with data security is up to date. The page provides information on the interoperability of COSMIC with other social and healthcare information systems in Finland. If the IT system were not listed in the registry, or the certificate of compliance with the data security were not up to date, the service providers would not be allowed to use the system. Therefore, the listing can be considered as evidence for basic IT quality.

The system shall cover [...] and customer production follow-up.

Item 3, page 15 on the evidence list describes the functionality of customer production follow-up under COSMIC, the new healthcare information system in Åland. It also provides some screenshots for functioning of customer production follow-up. The Commission services conducted an on-the-spot check on 17 June 2026 to verify the functionality for the customer production follow-up. This check was completed successfully confirming the functionality of the Insight, an end user tool for health care professionals to monitor e.g. patient groups or daily operations.

Item 4 on the evidence list – the official minutes of the joint organisation of the Åland Healthcare Services and the municipalities for COSMIC system on 12 February 2026 - acknowledges the acceptance testing for the COSMIC system. 629 requirements were tested and the date of delivery on 21 January 2026 was acknowledged.

On this basis, the Commission has reasonable assurance that this target has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 144 – Digital services for environmental permitting

Related Measure: P5C1R1 – Green Transition Permitting

Qualitative Indicator: Digital services for environmental permitting

Time: Q2 2026

1. Context:

The aim of the reform is to reduce processing times of environmental permitting procedures for renewable energy investments in Finland. This measure consists of entry into force of legal acts on environmental permit procedures, financial support for the delivery of digital processes and processing of environmental impact assessment requests.

Milestone 144 concerns the availability of digital services relating to environmental permitting: (i) Customers shall have online access to a one-stop entry point, and (ii) Authorities shall have access to digital services for transfer of data and decision-making.

Milestone 144 is the third milestone of the reform, and it follows the completion of target 141 relating to processing of environmental impact assessment requests, and milestone 143, related to entry into force of legal acts on environmental permit procedures, both of which were assessed as part of Finland's fifth payment request.

2. Evidence provided:

	Name of the evidence	Short description
1	A summary document duly justifying how the milestone (including all constitutive elements) was satisfactorily fulfilled.	
2	Link to the online Licensing and supervision service	Link to the online Licensing and supervision service: https://lv.ahtp.fi/fi/, an e-government platform.
3	Ministry of Economic Affairs and Employment procurement contract 1/2024	A copy of the signed contract between the contractor and the competent authority for the purchase of services to plan, develop and publish the digital service for the period 1 – 31 January 2024.
4	Ministry of Economic Affairs and Employment procurement contract 2-5/2024	A copy of the signed contract between the Ministry of Economic Affairs and Employment and the KEHA Centre for the period 1 February – 31 May 2024.
5	Ministry of Economic Affairs and Employment procurement contract 6-9/2024	A copy of the signed contract between the Ministry of Economic Affairs and Employment and the KEHA Centre for the period 1 June – 30 September 2024.
6	Ministry of Economic Affairs and Employment procurement contract 10/2024-1/2025	A copy of the signed contract between the Ministry of Economic Affairs and Employment and the KEHA Centre for the period 1 October2024 – 31 January 2025.
7	Ministry of Economic Affairs and Employment procurement contract 2-8/2025	A copy of the signed contract between the Ministry of Economic Affairs and Employment and the KEHA Centre for the period 1 February – 31 August 2025,

		signed by the KEHA Centre.
8	Ministry of Economic Affairs and Employment procurement contract 2-8/2025	A copy of the signed contract between the Ministry of Economic Affairs and Employment and the KEHA Centre for the period 1 February – 31 August 2025, signed by the Ministry of Economic Affairs and Employment.
9	Ministry of Economic Affairs and Employment procurement contract 9/2025-1/2026	A copy of the signed contract between the Ministry of Economic Affairs and Employment and the KEHA Centre for the period 1 September2025 – 31 January 2026.
10	Ministry of Economic Affairs and Employment procurement contract 2-6/2026	A copy of the signed contract between the Ministry of Economic Affairs and Employment and the KEHA Centre for the period 1 February – 30 June 2026.
11	Ministry of the Environment Cooperation contract 1/2025–6/2026	A copy of the signed cooperation contract between the Ministry of the Environment and the KEHA Centre for the period 1 January 2025 – 30 June 2026, and its amendment.
12	Screenshots of the on-the-spot control meeting between the Commission services and the Finnish authorities	Screenshots of operational workflow execution by the KEHA Centre and the Finnish Supervisory Agency at the on-the-spot control meeting between the Commission services and the Finnish authorities on 23 June 2026.

3. Analysis:

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

Digital services relating to environmental permitting are available: (i) Customers shall have online access to a one-stop entry point, [...]

Customers' online access to a one-stop entry point is through the online e-government platform for Licensing and supervision service (item 2 on the list of evidence). The one-stop entry point for the digital licensing and supervision service, to which customers have online access, is available through the link provided by the Finnish authorities at https://lv.ahtp.fi/fi/ (item 2). The Commission services conducted an on-the-spot check on 23 June 2026 to verify the access via the link provided by the authorities. This check was completed successfully, confirming that customers have online access to a one-stop entry point for, among others, environmental permitting. Upon logging into the service, it was possible to conclude that the user of the service is referred to within the platform as the "Customer". A Customer of the service may be an enterprise or an organisation possessing a Finnish Business ID, as well as any individual holding a Finnish personal identity code. Customers are authenticated using methods of strong electronic identification.

The service comprises service packages related to, among others, environmental permit procedures. Upon logging in, it was possible for the Customer to select their transaction role: either personal transactions or transactions on behalf of a company. It was possible for the Customer to access information regarding the permits and administrative procedures required for their operations. The Customer could initiate permit application processes and seek operational instructions for conducting

transactions. It was possible for the Customer to enter data required across various permits and monitor their transaction portfolio across different authority workflows from a single, centralised view.

[...] and (ii) Authorities shall have access to digital services for transfer of data and decision-making. The Commission services conducted an on-the-spot check on 23 June 2026 to verify that authorities have access to digital services relating to environmental permitting. This check was completed successfully, confirming that authorities have access to digital services for transfer of data and decision-making. Through the on-the-spot check it was demonstrated how an environmental permit application is received and registered in the permit authority's records, and how the application data related to the permit transaction is transferred to the assigned handlers' worklist in the case management system. It was further demonstrated how the decision-maker approves the decision in the case management system and how the permit decision is delivered to the customer via the permit authority's e-service system. Screenshots of operational workflow execution by the Development and Administrative Services Centre (KEHA Centre) and the Finnish Supervisory Agency during the on-the-spot check have been submitted by Finland in item 12 on the list of evidence.

Furthermore, in line with the measure description, the measure consists of **(...) financial support for the delivery of digital processes**.

Financial support for the delivery of digital processes is evidenced through detailed procurement contracts. Finland has provided the Commission with the procurement contracts for the digital services' assignments, and these are included in items 3-10 on the list of evidence. The procurement contracts cover the period from 1 January 2024 to 30 June 2026. The procurement contracts concern the delivery of specified digital processes for the development of the Licensing and supervision service. Each procurement contract includes the electronic signatures of the authorised representatives of the Ministry of Economic Affairs and Employment and the KEHA Centre. Each procurement contract specifies the contracted amounts with a detailed breakdown according to the type of services to be provided. The procurement contracts in items 4-10 each include an explicit reference to financing within NextGenerationEU.

Further, the works within information systems used by the environmental permitting authorities have been coordinated by the Ministry of the Environment's YTY project (*Ympäristönsuojelun tietorakenteiden ja yhteentoimivuuden kehittäminen*, project 7000V-Y153) included in item 11 on the list of evidence. This cooperation agreement between the Ministry of the Environment and the KEHA Centre includes an explicit reference to financing within NextGenerationEU and contains the specifications for the cooperation between the parties for the delivery of the digital processes. The agreement includes the electronic signatures of the authorised representatives of the Ministry of the Environment and the KEHA Centre.

On this basis, the Commission has reasonable assurance that this target has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 147 - Project completion notices or project reports submitted

Related Measure: P5C1I1 - Investments for clean transition

Qualitative Indicator: Project completion notices or project reports submitted

Time: Q2 2026

1. Context:

The aim of the investment is to stimulate the introduction of new clean technologies for energy production and use or the production and storage of renewable hydrogen on a commercial scale. The measure consists of providing grants to large-scale renewable energy projects, or projects along the hydrogen value chain for renewable hydrogen production.

Project completion notices or project reports are submitted by recipient entities. The projects shall correspond to an increase in new renewable energy capacity or storage capacity of at least 39 MW/MWp.

Milestone 147 is the third and last milestone of the investment, and it follows the completion of milestone 145, related to launching a call for applications for clean transition projects, and milestone 146, related to the award of all grants for clean transition projects.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	Project completion notice with reference number 1196/31/2024	Copy of the final project completion notice submitted for project 1196/31/2024 by the beneficiary through Business Finland’s secure email service
3	Secure mail submitting the project completion notice with reference number 1196/31/2024	Copy of the secure email message generated by Business Finland's internal registry containing submission information of a project completion notice for project 1196/31/2024 and its attachments, 30 June 2026
4	Energy attachment for project completion notice with reference number 1196/31/2024	Copy of the mandatory energy attachment to the final project completion notice for project 1196/31/2024
5	Project completion notice with reference number 1055/31/2024	Copy of the final project completion notice submitted for project 1055/31/2024 by the beneficiary through Business Finland’s secure email service
6	Secure mail submitting the project completion notice with reference number 1055/31/2024	Copy of the secure email message generated by Business Finland's internal registry containing submission information of a project completion notice for project 1055/31/2024 and its attachments, 30 June 2026
7	Energy attachment for project completion notice with reference	Copy of the mandatory energy attachment to the final project completion notice for project 1055/31/2024

	number 1055/31/2024	
8	Government Decree 1112/2021 on Aid for Energy Investments under Finland's Recovery and Resilience Plan for 2022–2026, published on 16 December 2021 in the Statute Book of Finland	The evidence provided is a copy of Government Decree 1112/2021 which serves as the funding guidelines for five measures included in Finland's RRP (P1C1I1, P1C1I2, P1C2I1, P1C2I2 and P5C1I1) by laying down the conditions on which the aid for energy investments under the Finnish RRP can be granted.
9	Funding decision of project with reference number 1196/31/2024	Copy of the funding decision by the Ministry of Economic Affairs and Employment for project 1196/31/2024, 14 June 2024
10	Funding decision of project with reference number 1055/31/2024	Copy of the funding decision by the Ministry of Economic Affairs and Employment for project 1055/31/2024, 14 June 2024

3. Analysis:

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

Project completion notices or project reports are submitted by recipient entities.

Two project completion notices (items 2 and 5 on the evidence list) were submitted by recipient entities under this investment measure. The project completion notices were submitted by the recipient entities to the Ministry of Economic Affairs and Employment through Business Finland's secure email service upon completion of the funded projects. For the project completion notices, Business Finland's secure email service has generated a confirmation of receipt indicating the date of reception and the sender. Items 3 and 6 on the evidence list are the extracts of a secure email from Business Finland's secured submission system. The secured email contains information on the submission, including the individual project identifier number and the timestamp of the recipient entity's electronic submission of the document.

The project completion notices were submitted upon completion of the project, and they detail the steps taken by the beneficiary to execute the approved project plan, the project's start date and its completion date, the project's financing sources, and the project's results and impacts. The project completion notices contain the name and ID number of the beneficiary and the grant's unique ID number.

The project completion notice is a reporting requirement established under the Government Decree on Aid for Energy Investments under Finland's Recovery and Resilience Plan for 2022–2026 (item 8 on the evidence list). According to Article 19 of the Decree, the recipient entity is required to submit a project completion notice by 30 June 2026 at the latest.

The projects shall correspond to an increase in new renewable energy capacity or storage capacity of at least 39 MW/MWp.

Article 19 of Government Decree 1112/2021 on Aid for RRF Energy Investments (item 8 on the evidence list) mandates that the recipient entity submit an assessment of energy impacts of the project. Therefore, the project completion notices are submitted together with annexes ("Arvio energiatuen vaikutuksista") including specific information about the project's energy impacts (items 4 and 7 on the evidence list). These annexes show the increase in new renewable energy capacity or storage capacity under the heading "Energiatuotantoinvestoinnin kuvaus". The increase in new

renewable energy capacity or storage capacity contributing to the achievement of the milestone is as follows:

- Item 4 on the evidence list, project reference number 1196/31/2024: 118.6 MW (page 1).
- Item 7 on the evidence list, project reference number 1055/31/2024: 7.15 MW (page 1)

The total reported additional renewable energy capacity in the project completion notices submitted by recipient entities therefore amounts to 125.75 MW/MWp, thus exceeding the goal of milestone 147 by 86.75 MW/MWp.

The Commission considers that there is a clerical error in the text of the Council Implementing Decision as regards the description of milestone 147 and has undertaken the assessment on a revised basis. In such description, it is stated that "[…] project completion notices or project reports […] shall correspond to an increase in new renewable energy capacity or storage capacity of at least 39 MW/MWp". However, in connection with the amendment to the milestone description by Council Implementing Decision COM(2025) 774 final of 12 December 2025, the milestone description should have considered that, for one individual project, the RRF is financing only a part of the project in combination with other Union programmes or instruments, and that the milestone only measures the RRF contribution, in line with Commission notice (C/2024/4618) on Guidance on recovery and resilience plans, page 16. Therefore, to address the clerical error, a revised description should include the text "Any achievement provided by amounts from other Union programmes or instruments shall not be counted towards this milestone." Against this background, the justification and substantiating evidence provided by the Finnish authorities cover all constitutive elements of the target.

Furthermore, in line with the description of the measure, **the measure consists of providing grants to large-scale renewable energy projects, or projects along the hydrogen value chain for renewable hydrogen production.**

Funding decisions adopted by the Ministry of Economic Affairs and Employment are included on the list of evidence (items 9-10) for projects with reference numbers 1196/31/2024 and 1055/31/2024. The funding decisions each include a description of the large-scale renewable energy investment project (point 2 in each decision).

On this basis, the Commission has reasonable assurance that this target has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 148 - Inspection report issued

Related Measure: P5C1.I2 R&D for the green transition

Qualitative Indicator: Inspection report issued

Time: Q2 2026

1. Context:

The aim of the investment is to support R&D activities that focus on promoting renewable energy solutions in Finland. The measure consists of providing financial support for research openings, assignment of researchers and allocation of doctoral student posts in REPowerEU-related themes, research infrastructure, and clean energy roadmaps.

Milestone 148 requires an inspection report issued by the building control authority City of Espoo on the construction of a new facility for clean energy research.

Milestone 148 is the third milestone of the investment, and it follows the completion of target 150 and target 149 related to the selection of doctoral students in the LUKE Doctoral School programme and the assignment of researchers to REPowerEU related research and development activities, respectively. It is accompanied by milestone 151 in this payment request, related to the publication of clean energy roadmaps.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.	
2	Inspection report	A signed inspection report from the building control authority City of Espoo, which states that the final inspection has been conducted on a new facility for clean energy research on 15 June 2026. It shows the name of the person responsible, his signature, a permit number and building site's address.
3	Inspection notification	An inspection notification signed by the relevant parties. The document indicates and identifies the different work phases at which inspections were carried out on the construction site. It shows the names of the relevant parties, their signatures, a permit number and building site's address.
4	Building permit and its conditions	An extract from the building control authority's database, which shows that the permit for the VTT Bioruukki extension was granted in January 2024, and the project was completed with a final inspection on 15 June 2026. The extract includes the building permit decision, permit conditions, inspection requirements and status information demonstrating the progression of the project from permit approval to final inspection. It shows the name of the project, a permit number and building site's address.

5	List of inspections	An extract from the building control authority's database, which shows the dates for all the inspections conducted during the construction of a new facility. It also shows the names of people responsible for the inspections, name of the project, a permit number and building site's address.
6	Construction Act	The Construction Act (No. 751/2023) regulates the planning, construction, and use of buildings and building projects. The act was published on 26 April 2023 and entered into force on 1 January 2025. Also available at: https://www.finlex.fi/fi/lainsaadanto/2023/751
7	Email exchange between VTT and the City of Espoo Building Control authority official	The correspondence between VTT and the City of Espoo Building Control Authority regarding this matter. In the latest response received on 17 August 2026, the building authority confirms that a final inspection conducted pursuant to Section 153 of the former Land Use and Building Act (MRL) is substantively equivalent, with regard to the completion and verification of construction works, to a final inspection carried out under the Construction Act (No. 751/2023), which entered into force in 2025.
8	Government grant decision for VTT	Government grant decision made by the Ministry of Economic Affairs and Employment for the RePowerEU plan (Bioruukki) of VTT made on 12 February 2024.
9	Former Land Use and Building Act (MRL)	The former Land Use and Building Act (No. 132/1999), including Section 153 concerning final inspection procedures. The permit documentation and inspection records relating to the VTT Bioruukki PEPA Extension Project refer to the final inspection requirements established under the MRL. The Annex is provided as supporting evidence, as the key project documents and official records referenced in this submission were prepared under the legal framework of the MRL. The act was published on 12 February 1999 and entered into force on 1 January 2000. Also available at: https://www.finlex.fi/fi/lainsaadanto/saadoskokoelma/1999/132

3. Analysis:

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

Inspection report issued by the building control authority City of Espoo on the construction of a new facility for clean energy research.

Finland has provided a final inspection report, item 2 of list of evidence, which was issued by the building control authority City of Espoo. The report is a signed document stating that the final inspection concerned the construction of a new facility for clean energy research called the extension

of VTT's Bioruukki (address Ruukinmestarintie 2). VTT is the Technical Research Centre of Finland. The report indicates that the final inspection was conducted on 15 June 2026. It shows the name of the person who was responsible for carrying out the inspection and his electronic signature and displays the permit number. The permit number (2023-1331) is also shown in other documents, items 3-5 of the list of evidence, so this final inspection report can be linked to other relevant documents concerning the construction.

Finland has also provided an inspection notification, item 3 of the list of evidence, which is a more comprehensive document than the final inspection report showing in greater detail the different work phases at which inspections were carried out on the construction site, the dates of the inspections, and the relevant parties (the developer, the principal designer, and the site manager) along with their signatures. The most recent inspections recorded in the document were carried out in March 2026, and at the beginning of June, it is stated with signatures that the parties "have jointly verified that the construction work is complete ... and that the final inspection can be performed."

In addition, Finland has provided two extracts from the building control authority's (City of Espoo) database. The first, item 4 of the list of evidence, shows that the building permit for the VTT's Bioruukki extension project was approved by the City of Espoo Environment and Building Committee on 18 January 2024 and became legally binding on 29 February 2024, with validity until February 2029. It also sets out all the conditions that the project must fulfil. Amongst others, it includes a list of required inspections to be carried out as construction progresses. The second extract from the building authority's database, item 5 of the list of evidence, contains the same list of required inspections together with dates on which the inspections were conducted and the names of the corresponding inspectors. According to this list, all inspection stages were duly carried out between 2024 and 2026, including the final inspection on 15 June 2026.

The Commission services conducted an on-the-spot check on 31 August to verify that the building control authority's (City of Espoo) electronic system accurately reflected the information presented as items 4 and 5 of the list of evidence. This check was completed successfully.

The permit documentation and inspection records, items 3-5 of the list of evidence, for the Bioruukki extension project refer to the final inspection procedure under section 153 of the former Land Use and Building Act (No. 132/1999, in the documents called MRL), item 9 of the list of evidence. However, Finland has provided an email exchange, item 7 of the list of evidence, where the building authority confirms the substantive equivalence of this procedure with the final inspection requirements under the current Construction Act (No. 751/2023), item 6 of the list of evidence, and more specifically to its section 122, where the requirements for final inspection are identified. According to this legislation, this is an official inspection which must be completed for the building to be taken into use and to confirm that all conditions of the building permit have been fulfilled.

Furthermore, in line with the measure description, **the measure consists of providing financial support for research infrastructure.**

Finland has provided a government grant decision concerning VTT, item 8 of the list of evidence, which was issued by the Ministry of Economic Affairs and Employment on 12 February 2024. The grant decision states that the funding is to be used for investments and equipment purchases in accordance with the REPowerEU plan and, more specifically, for the extension of VTT's Bioruukki research infrastructure. The decision was signed electronically by the Minister of Economic Affairs and a Senior Specialist.

On this basis, the Commission has reasonable assurance that this milestone has been satisfactorily fulfilled by 31 August 2026.

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

Number and name of the Milestone: 151 – Publication of clean energy roadmaps

Related Measure: P5C1.I2 R&D for the green transition

Qualitative Indicator: Publication of the roadmaps for clean energy systems development and renewable energy systems

Time: Q2 2026

1. Context:

The aim of the investment is to support R&D activities that focus on promoting renewable energy solutions in Finland. The measure consists of providing financial support for research openings, assignment of researchers and allocation of doctoral student posts in REPowerEU-related themes, research infrastructure, and clean energy roadmaps.

Milestone 151 requires the publication of a roadmap for clean energy systems development and the publication of a roadmap on emerging renewable energy systems, including an evaluation of the effects of the growth of solar and wind energy on land, coastal and offshore areas.

Milestone 151 is the fourth and last milestone or target of this investment, and it follows the completion of targets 150 and 149, related to the selection of doctoral students in the LUKE Doctoral School programme and the assignment of researchers to REPowerEU-related research and development activities, respectively. It is accompanied by milestone 148 in this payment request, related to the issuance of an inspection report of a new research facility.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.	
2	A roadmap for clean energy systems development	Copy of the roadmap "*Transition to a Sustainable Energy System: Roadmap and Synthesis Report*" (*"Siirtymä kestävään energiajärjestelmään - Tiekartta ja synteesiraportti"),* published online on 22 May 2026 by the Finnish Environment Institute.
3	Link to the roadmap for clean energy systems development	Link to the roadmap: "*Transition to a sustainable energy system - Roadmap and synthesis report*", published on 22 May 2026, available at http://urn.fi/URN:ISBN:978-952-11-5855-1.
4	Minutes of the REPower-CEST project's steering group meeting 28 April 2026	Meeting minutes of the REPower-Clean Energy System Transition project steering group meeting of 28 April 2026 that approved the report on "*Transition to a sustainable energy system - Roadmap and synthesis report*".
5	A roadmap on emerging renewable energy systems	Copy of the report "Renewable Energy in Finland 2055: Strategic Roadmap for Land Use,

		Regional Development and Geopolitical Dimensions of the Energy Transition" ("*Uusiutuvan energian Suomi 2055: Strateginen tiekartta maankäytön, alueellisuuden ja geopolitiikan kysymyksiin energiasiirtymässä*"), published on 8 June 2026 by Natural Resources Institute Finland.
6	Link to a roadmap on emerging renewable energy systems	Link to the roadmap, "Renewable Energy in Finland 2055: Strategic Roadmap for Land Use, Regional Development and Geopolitical Dimensions of the Energy Transition", published on 8 June 2026, available at https://urn.fi/URN:ISBN:978-952-419-184-5.

3. Analysis:

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

A roadmap for clean energy systems development shall be published. […]

A roadmap for clean energy systems development was published online on 22 May 2026 by the Finnish Environment Institute. The Finnish authorities provided a copy of the published roadmap (item 2 of the evidence list) and a link to the online publication of the roadmap (item 3 of the evidence list). The Commission services accessed the link provided by the authorities (item 3 of the evidence list) on 14 July 2026 to verify the publication of the roadmap for clean energy system development. This check was completed successfully, confirming that the roadmap is published in http://urn.fi/URN:ISBN:978-952-11-5855-1. According to chapter 1.3 (p. 12 of item 2), the report uses the term *sustainable energy system* for the clean energy system it seeks to achieve, and the transition it entails is called *the sustainable energy transition*. Furthermore, the chapter argues that a sustainable energy system can be assumed to be clean in terms of greenhouse gases and air pollution, ecologically sustainable, socially just, economically sustainable, and resilient. The REPower-Clean Energy System Transition project steering group decided on the publication and the title of the report in its meeting on 28 April 2026 (item 4 of the evidence list).

Chapter 3 (p. 24-53 of item 2) of the published document presents the roadmap for clean energy systems development. Chapter 3.1 (p. 25-29 of item 2) describes the process of preparation of the roadmap, and chapter 3.2 (p. 29-30 of item 2) presents the vision for a sustainable energy system and the target state towards which the energy system is progressing. Chapter 3.3 (p. 30-47 of item 2) sets out the steps towards Finland's sustainable energy system until 2055. Chapter 3.4 (p. 47-53 of item 2) summarises the roadmap: In the near term (2026-2035), the "focus is on decarbonising all energy-consuming sectors, rapidly increasing clean energy production, strengthening electricity, hydrogen and other gas infrastructure, and energy security". In the following period, (2036-2045), "the energy system is becoming increasingly multi-technological, decentralised, and integrated, the circular economy is strengthening the sustainable foundation of the economy alongside primary production, and ecological sustainability, fairness, and social acceptability are becoming increasingly important." Finally, over the last period of the roadmap (2046-2055), "ecological and social sustainability guide decisions across society. A society based on an ecological and fair economy is becoming increasingly carbon negative."

[…] A roadmap on emerging renewable energy systems, including an evaluation of the effects of the growth of solar and wind energy on land, coastal and offshore areas, shall be published.

A roadmap on emerging renewable energy systems was published online on 8 June 2026 by Natural Resources Institute Finland. The Finnish authorities provided a copy of the roadmap (item 5 of the evidence list) and a link to the roadmap published online (item 6 of the evidence list). The Commission services accessed the link provided by the authorities (item 6 of the evidence list) on 14 July 2026 to verify the publication of the roadmap on emerging renewable energy systems. This check was completed successfully, confirming that the roadmap on emerging renewable energy systems had been published in https://urn.fi/URN:ISBN:978-952-419-184-5.

Chapter 3 (p. 15-25 of item 5) presents the roadmap for renewable energy system development in 2025-2055 through three scenarios. The scenarios differ with respect to the scale of renewable energy deployment and electrification of end use, among other aspects. Scenario 1 is titled as "The EU compliance pathway" which "describes a development path in which Finland achieves the EU's climate and energy policy objectives by 2050 based on current technological developments". This scenario serves as a benchmark for the other options. (p. 16 of item 5). Scenario 2 is titled as "The bioeconomy pathway" which "emphasises an increase in the added value of biomass: part of current energy use is shifted to material use and fuel production, especially metallurgical biochar and synthetic fuels" (p. 16 of item 5). Scenario 3 is titled as "The electrification pathway" which "looks at electricity-intensive development, in which renewable electricity production capacity, through onshore and offshore wind and solar power, increases significantly to respond to the large-scale use of electricity in data centres as well as in the production of synthetic hydrogen-based fuels" (p. 16 of item 5). Chapter 4.1.1 (p. 29-31 of item 5) presents an evaluation of the effects of the growth of solar and wind energy on land, coastal and offshore areas. This section assesses the impact of increased solar and wind energy production on land use on land, coastal and offshore areas as well as their natural and environmental impacts. In addition, Table 4.1 (p. 30 of item 5) shows total land use of renewable energy (solar and wind energy on land) and transmission grids comparing the current state (in 2025) and the projections for 2055 under the three scenarios of the roadmap.

On this basis, the Commission has reasonable assurance that this target has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 152 – Delivery of reports

Related Measure: P5C1I3 – Offshore wind power in Åland

Qualitative Indicator: Delivery of reports

Time: Q2 2026

1. Context:

The aim of the investment is to support the production of wind energy in the Åland autonomous region. The measure consists of delivery of offshore wind power reports.

Milestone 152 requires the delivery of the Åland wind power reports, covering the emerging hydrogen market and the potential of the cross-border transfer of electricity.

Milestone 152 is the only milestone of this investment.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the milestone (including all constitutive elements) has been satisfactorily fulfilled.	
2	Report titled “Hydrogen production possibilities as well as the conversion of electricity into hydrogen and/or hydrogen derivatives” by Sweco Finland, delivered on 21 May 2026	Copy of the report procured by the Åland authorities from the Sweco Finland engineering consultancy firm, covering the possible integration of established offshore wind power and hydrogen and derivates production on Åland.
3	Transmission email from Sweco Finland to Åland authorities	Copy of the email of 21 May 2026 from Sweco Finland to the Åland authorities delivering the reports “Hydrogen production possibilities as well as the conversion of electricity into hydrogen and/or hydrogen derivatives” (item 2 on the evidence list) and “Alternatives for energy transfer from large-scale offshore wind power production in Åland’s sea areas to the TSO or to end-users” (item 8 on the evidence list).
4	Report titled “A study of the factors affecting the profitability of Åland's offshore wind power projects” by Gaia Consulting Oy, delivered on 22 October 2024	Copy of the report procured by the Åland authorities from Gaia Consulting Oy, covering the market potential of producing hydrogen from electricity generated by offshore wind power.
5	Transmission email from Gaia Consulting Oy to Åland authorities	Copy of the email of 22 October 2024 from Gaia Consulting Oy to the Åland authorities delivering the report “A study of the factors affecting the profitability of Åland's offshore wind power projects” (item 4 on the evidence list).
6	Report titled “Permit Requirements For Installation Of Hydrogen Gas Pipes In Åland Waters” by Widman	Copy of the report procured by the Åland authorities from Widman & Co Attorneys at Law Ltd, covering the

	& Co Attorneys at Law Ltd, delivered on 26 September 2025	legal requirements and frameworks for hydrogen infrastructure in Åland.
7	Transmission email from Widman & Co to Åland authorities	Copy of the email of 26 September 2025 from Widman & Co to the Åland authorities delivering the report "Permit Requirements For Installation Of Hydrogen Gas Pipes In Åland Waters" (item 6 on the evidence list).
8	Report titled "Alternatives for energy transfer from large-scale offshore wind power production in Åland's sea areas to the TSO or to end-users" by Sweco Finland, delivered on 21 May 2026	Copy of the report procured by the Åland authorities from the Sweco Finland engineering consultancy firm, covering the establishment of offshore wind power in Åland, from a conceptual windfarm developed in stages and the technical and economic aspects of connecting the windfarm to adjacent regions.
9	Report titled "Grid Connection options for Sunnanvind Offshore Project in Åland" by Bird & Bird LLP, delivered on 14 January 2026	Copy of the report procured by the Åland authorities from Bird & Bird law firm, covering grid connectivity and permitting.
10	Transmission email from Bird & Bird LLP to Åland authorities	Copy of the emails of 15 June 2025 and 14 January 2026 from Bird & Bird to the Åland authorities delivering the report "Grid Connection options for Sunnanvind Offshore Project in Åland" (item 9 on the evidence list).

3. Analysis:

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

The Åland offshore wind power reports shall be delivered […]

Five reports have been delivered regarding offshore wind power in the Åland region:

- The report "Hydrogen production possibilities as well as the conversion of electricity into hydrogen and/or hydrogen derivatives" was delivered by the Sweco Finland engineering consultancy firm (item 2 on the evidence list). Sweco delivered this report to the Åland authorities in digital format, as is proven by their email of 21 May 2026 (item 3 on the evidence list).
- The report "A study of the factors affecting the profitability of Åland's offshore wind power projects" was delivered by Gaia Consulting Oy (item 4 on the evidence list). Gaia delivered this report to the Åland authorities in digital format, as is proven by their email of 22 October 2024 (item 5 on the evidence list).
- The report "Permit Requirements For Installation Of Hydrogen Gas Pipes In Åland Waters" was delivered by Widman & Co Attorneys at Law Ltd (item 6 on the evidence list). Widman & Co delivered this report to the Åland authorities in digital format as is proven by their email of 26 September 2025 (item 7 on the evidence list).
- The report "Alternatives for energy transfer from large-scale offshore wind power production in Åland's sea areas to the TSO or to end-users" was delivered by the Sweco Finland engineering consultancy firm (item 8 on the evidence list). Sweco delivered this report to the Åland authorities in digital format, as is proven by their email of 21 May 2026 (item 3 on the evidence list).
- The legal report "Grid Connection options for Sunnanvind Offshore Project in Åland" was delivered by Bird & Bird LLP (item 9 on the evidence list). Bird & Bird delivered this report to the Åland authorities in digital format, as is proven by their emails of 15 June 2025 and 14 January 2026 (item 10 on the evidence list).

[…] covering at least the following areas: (i) the emerging hydrogen market and future integration to the wind power potential and (ii) solutions to integrate the wind power potential and cross-border transfer of electricity and potential future hydrogen from Åland.

Three reports cover *the emerging hydrogen market and future integration to the wind power potential*, namely:

- The report "Hydrogen production possibilities as well as the conversion of electricity into hydrogen and/or hydrogen derivatives" by Sweco Finland (item 2 on the evidence list) presents information on possibilities to produce hydrogen using power from the planned Åland offshore wind power park. The emerging hydrogen market and future integration to the wind power potential is addressed in section 2 of the report ("Market assessment"), section 3 ("Screening study") and section 4 ("Techno-economic analysis of potential options").
- The report "A study of the factors affecting the profitability of Åland's offshore wind power projects" by Gaia Consulting Oy (item 4 on the evidence list) presents a study into the market potential of producing hydrogen from electricity generated by offshore wind power. The emerging hydrogen market and future integration to the wind power potential is addressed in section 5 of this report ("Earning potential of offshore wind power projects in Åland").
- The report "Permit Requirements For Installation Of Hydrogen Gas Pipes In Åland Waters" by Widman & Co Attorneys at Law Ltd (item 6 on the evidence list) presents an assessment of the applicable legal framework and the permitting process for hydrogen infrastructure in Åland. The report as a whole addresses the emerging hydrogen market and future integration to the wind power potential by providing an inventory of legal and regulatory bottlenecks for the development of a successful hydrogen market.

Two reports cover *solutions to integrate the wind power potential and cross-border transfer of electricity and potential future hydrogen from Åland*, namely:

- The report "Alternatives for energy transfer from large-scale offshore wind power production in Åland's sea areas to the TSO or to end-users" was delivered by Sweco Finland (item 8 on the evidence list) presents an analysis of technical and economic aspects of electricity transmission from the planned offshore wind park. Solutions to integrate the wind power potential and cross-border transfer of electricity and potential future hydrogen from Åland are addressed in section 3 of the report ("Power grid connection options").
- The legal report "Grid Connection options for Sunnanvind Offshore Project in Åland" by Bird & Bird LLP (item 9 on the evidence list) presents an overview of options to connect the planned offshore wind park to the energy grids of Åland, Finland and Sweden. It thereby addresses solutions to integrate the wind power potential and cross-border transfer of electricity and potential future hydrogen from Åland.

On this basis, the Commission has reasonable assurance that this target has been satisfactorily fulfilled by 31 August 2026.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.