31 August 2026

Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the third payment request submitted by Sweden on 2 July 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 2 July 2026, Sweden submitted a request for payment for the fifth instalment of the non-repayable support. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, Sweden provided due justification of the satisfactory fulfilment of the six targets of the fifth instalment of the non-repayable support, as set out in Section 2 of the Council Implementing Decision of 4 May 2022 on the approval of the assessment of the recovery and resilience plan for Sweden[1].

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

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

The targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Sweden's Recovery and Resilience Plan. They notably highlight the continuation of the reform momentum in key policy areas. The targets confirm progress towards the completion of investment projects related to the reduction of carbon dioxide emissions at local and regional level, the energy renovation of buildings and the creation of additional study places in higher education.

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 targets.

[1] ST 7772/22 INIT and ST 7772/22 ADD 1, as amended by ST 14474/23 INIT and ST 14474/23 ADD 1, ST 15975/24 INIT and ST 15975/24 ADD 1, and ST 17028/25 INIT and ST 17028/25 ADD 1.

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Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Target: 6 – Award of projects having the potential to contribute towards reducing carbon dioxide emission

Related Measure: A.I2 Climate investments in the industrial sector (Industry Leap)

Quantitative Indicator: Number

Baseline: 0

Target: 98

Time: Q4 2025

1. Context:

The measure is an investment scheme called the Industry Leap. It aims to provide financial support in the form of grants for investments, research, feasibility studies, pilot projects, and demonstration projects to help industry to transition towards zero net emissions of greenhouse gases.

Target 6 requires that a cumulative amount of at least EUR 217,2 million shall be awarded to a cumulative number of at least 98 projects that in total have the potential to contribute towards decreasing carbon dioxide emission by an additional 8 900 000 tonnes of carbon dioxide per year by 2035.

Target 6 is the first step of the implementation of the investment, and it is accompanied by target 6a and target 6b in this payment request related to amounts paid out to the projects and specific support to two projects under the Industry Leap.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the target (including all the constitutive elements of the target) was satisfactorily fulfilled	
2	Document by the Swedish Energy Agency with the projects that have been awarded support	The list contains projects supported, including information such as their unique identifier ID, the name of the entity, the date of the decision, the yearly potential emission reductions and the awarded amounts.
3	Report 'Third party review of carbon dioxide calculations under the Industry Leap' (*tredjepartsgranskning av koldioxidutsläppsberäkninger inom Industriklivet)* from Goodpoint AB dated March 2026	The report by the consultancy, Goodpoint AB, includes a review of the yearly potential carbon dioxide emission reductions by 2035 for those projects that have the potential to reduce said emissions and have been awarded support.

4	Binding document issued by the Swedish Energy Agency, dated 24 February 2026 on the binding selection criteria applied for projects under the Industry Leap	The document contains the Swedish Energy Agency's binding assessment of the eligibility criteria applied for the projects.
5	Database extract of 12 May 2026 from the Swedish Energy Agency of the awarded amounts to the projects	In the context of the sampling analysis, and for the further verification of the target, this extract was provided for the list of 60 sampled units.
6	Administrative certificates by the Swedish Energy Agency demonstrating that the projects awarded do not support DNSH non-compliant activities	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.
7	DNSH assessments by the Swedish Energy Agency of each project awarded	In the context of the sampling analysis, and for the further verification of the target, these supporting documents were provided for the list of 60 sampled units.

3. Analysis:

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

A cumulative amount of at least EUR 217,2 million shall be awarded to a cumulative number of at least 98 projects.

The Swedish authorities submitted a list of projects having been awarded support *(*evidence 2*)*. For each project, the list includes information such as the unique identifier number, the name of the supported entity and the project, the date of the award decision, the awarded amount, the type of project, such as pilot projects or demonstration projects, and the yearly potential carbon dioxide emission reductions. The database extract of 12 May 2026 from the Swedish Energy Agency (evidence 5) also contains the awarded amount for each project and thereby further demonstrates the cumulative awarded amount to all projects.

The list (evidence 2) and the database extract (evidence 5) contain 120 projects, and the total awarded amount is SEK 2 476 988 33 corresponding to EUR 244 640 823 based on the same reference rate as set out in the annex to the Council Implementing decision (cell F126, evidence 2). This requirement is part of the sampling, as described further below.

The projects shall (i) be in line with the criteria set out in the description of the measure

The measure description contains the following criteria:

[It is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the 'do no significant harm' Technical Guidance (2021/C58/01).] ***In particular, biofuels shall meet the sustainability and greenhouse gas emission savings criteria set out in Articles 29, 30 and 31 of the Renewable Energy Directive 2018/2001/EU (REDII) and the rules on food and feed based biofuels***

set out in Article 26 of that Directive, and the related implementing and delegated acts adopted in accordance with that Directive. Activities under the Emissions Trading System shall have projected greenhouse gas emissions that are lower than the relevant benchmarks established for free allocation2. As a whole, the following activities are further excluded from financing: (i) activities and assets related to fossil fuels, including downstream use3; (ii) activities and assets related to waste landfills, incinerators4 and mechanical biological treatment plants; and (iii) activities and assets where the long-term disposal of waste may cause harm to the environment. The following R&D&I actions under this investment shall be considered compliant with the 'do no significant harm' Technical Guidance (2021/C58/01) and are therefore exempt from the exclusion criteria: R&D&I actions under this investment devoted to substantially increasing the environmental sustainability of companies (for example decarbonisation, reduction of pollution and the circular economy) if the primary focus of the R&D&I actions under this investment is on developing or adapting alternatives with the lowest possible environmental impacts in the sector.

In addition, it is further specified in the Operational Arrangements, that '*for the purpose of these operational arrangements, for calls for proposals the compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list shall be ensured by way of: a) an extract of the relevant parts of the specifications and selection criteria; or b) through the use of (i) administrative certification from the competent authority that the projects awarded do not support DNSH non-compliant activities, ii) a binding document issued by the competent authority on project selection criteria ensuring compliance with specific DNSH requirements. Any activities falling under the EU Emissions Trading System shall have projected greenhouse gas emissions below the relevant benchmarks established in Commission Implementing Regulation (EU) 2021/4471; where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible should be provided.'*

To demonstrate that the awarded projects are in line with the criteria, the Swedish authorities submitted a binding document by the competent authority, the Swedish Energy Agency (*evidence 4, hereinafter referred to as the "binding document"),* as per the further specifications of the Operational Arrangements between Sweden and the European Commission to demonstrate that the projects do not support DNSH non-compliant activities. The binding document is an instruction, issued on 24 February 2026, to which the Swedish Energy Agency is legally bound to follow. Pursuant to page 1 of the binding document the project selection criteria for projects under the Industry Leap are binding for the Swedish Energy Agency's selection of project under the Industry Leap. According to page 2 of the binding document, all projects have been found to be R&D&I projects (research, development and innovation projects) and according to the criteria in the measure description compliant with the 'do no significant harm' Technical Guidance (2021/C58/01). It is further described on page 2 of the binding document that every project was assessed against the criteria in the measure description and upon a positive assessment, an administrative certificate was issued by the

2 Except projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01).

3 This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non - recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

4 This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

Swedish Energy Agency (evidence 6). The project-specific DNSH assessments for each project (evidence 7) further corroborate the projects' compliance with the criteria in the measure. The project-specific DNSH assessments are also part of the sampling, as described further below.

and (ii) in total have the potential to contribute towards decreasing carbon dioxide emission by an additional 8 900 000 tonnes of carbon dioxide per year by 2035.

The report from the consultancy Goodpoint AB *'third party review of carbon dioxide calculations under the Industry Leap'* from March 2026 (evidence 3) contains a review of those awarded projects with a quantified potential to reduce carbon dioxide emission by 2035. The report uses a methodology for third-party review, which builds on principles from established standards for climate calculations and verifications, including the GHG Protocol for Project Accounting and ISO 14064–3. All listed projects (evidence 2), which have a quantified potential to yearly decrease carbon dioxide emissions by 2035 were reviewed in the report (evidence 3, pages 6-7, tables 1 and 2).

According to table 3 of the report (evidence 3, pages 12-15), the potential yearly carbon dioxide reductions by 2035 as provided in the list of projects (evidence 2) are accurate. According to cell G126 of the list of projects, the projects in total have the potential to decrease carbon dioxide emission by 20 419 425 metric tonnes per year at the latest by 2035. This requirement is part of the sampling, as described further below.

According to the evidence provided, Sweden awarded EUR 244 640 823 to a cumulative number of 120 projects leading to a potential yearly reduction of carbon dioxide emission by 2035 of 20 419 425 metric tonnes thus exceeding the goal of target 6 by 22 projects, EUR 27 440 823 and 11 519 425 metric tonnes of potential carbon dioxide reductions per year by 2035.

Following the selection of a random sample of 60 units, Sweden submitted i) a database extract from the Swedish Energy Agency's internal case handling system (evidence 5) to demonstrate the awarded amounts to the projects, ii) administrative DNSH certificates (evidence 6) confirming compliance with the DNSH criteria in the measure description following a DNSH project-specific assessment and iii) DNSH assessments by the Swedish Energy Agency of each project (evidence 7).

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met. The database extract from the Swedish Energy Agency's internal case handling system (evidence 5) confirmed that the awarded amounts listed in the project list (evidence 2) were correct. The DNSH administrative certificate (evidence 6) for each project and the assessment by the Swedish Energy Agency (evidence 7) of each project confirmed that the projects were R&D&I projects devoted to substantially increasing the environmental sustainability of companies by developing or adapting alternatives with the lowest possible environmental impacts in the sector. The report from the consultancy Goodpoint AB (evidence 3) confirmed that the potential carbon dioxide emission reductions per year by 2035 were correct.

The Commission services conducted a virtual on-the-spot check on 16 June 2026 to verify the data in the database extract from the Swedish Energy Agency's internal case handling system (evidence 5). This check was completed successfully, confirming that the awarded amounts listed in the list of projects (evidence 2) were correct.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Target: 6a – Financial support paid out to projects having the potential to contribute towards reducing carbon dioxide emission

Related Measure: A.I2 Climate investments in the industrial sector (Industry Leap)

Quantitative Indicator: EUR (million)

Baseline: 0

Target: 194.9

Time: Q2 2026

1. Context:

The measure is an investment scheme called the Industry Leap. It aims to provide financial support in the form of grants for investments, research, feasibility studies, pilot projects, and demonstration projects to help industry to transition towards zero net emissions of greenhouse gases.

Target 6a requires that at least EUR 194,9 million shall be paid to at least 98 projects referred to in target 6.

Target 6a is the second step of the implementation of the investment, and it is accompanied by target 6 and target 6b in this payment request related to the award of projects and specific support to two projects under the Industry Leap.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the target (including all the constitutive elements of the target) was satisfactorily fulfilled	
2	Document by the Swedish Energy Agency with the amounts paid to the projects	The document lists the projects and the amounts paid to them, including information such as their unique identifier ID, the name of the entity.
3	Database extract of 18 May 2026 from the Swedish Energy Agency of the paid amounts to the projects	In the context of the sampling analysis, and for the further verification of the target, this extract was provided for the list of 60 sampled units.

3. Analysis:

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

At least EUR 194,9 million shall be paid to at least 98 projects referred to in target 6.

The Swedish authorities submitted a list with the amounts paid to projects (evidence 2). For each project, the list includes information such as the unique identifier number, the name of the supported entity and the project, and the amount paid to the project.

Based on a comparison of the unique identifier number of each project, the list contains the same 120 projects as the projects that have been awarded support under target 6. The total amount paid out is SEK 2 380 870 677 corresponding to EUR 235 147 721 based on the same reference rate as set out in the annex to the Council Implementing decision (cell F126, evidence 2). This requirement is part of the sampling, as described further below.

According to the evidence provided, Sweden paid EUR 235 147 721 to a cumulative number of 120 projects thus exceeding the goal of target 6a by 22 projects and EUR 40 247 741.

Following the selection of a random sample of 60 units, Sweden submitted a database extract from the Swedish Energy Agency's internal accounting system (evidence 3) to demonstrate the paid amounts to the projects.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met. The database extract from the Swedish Energy Agency's accounting system (evidence 3) contained for each project, the amount paid, the date in which the amounts were paid out, the names of the recipients, and a unique identifier number allowing each project to be identified and matched with the project list (evidence 2). The Commission services conducted a virtual on-the-spot check on 16 June 2026 to verify that the paid amounts reported in the Swedish Energy Agency's internal accounting system for the sampled projects corresponded to the amounts reported in the project list (evidence 2). This check was completed successfully, confirming that the amounts paid listed in evidence 2 reached at least EUR 194.9 million, corresponding to at least 98 projects.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Target: 6b – Financial support paid out to projects having the potential to contribute towards reducing carbon dioxide emission

Related Measure: A.I2 Climate investments in the industrial sector (Industry Leap)

Quantitative Indicator: Number

Baseline: 98

Target: 100

Time: Q2 2026

1. Context:

The measure is an investment scheme called the Industry Leap. It aims to provide financial support in the form of grants for investments, research, feasibility studies, pilot projects, and demonstration projects to help industry to transition towards zero net emissions of greenhouse gases.

Target 6b requires that a cumulative amount of at least EUR 69,2 million shall be paid to 2 projects pertaining to industrial decarbonisation solutions that have the potential to contribute towards decreasing carbon dioxide emission by an additional 1 100 000 tonnes of carbon dioxide per year by 2035. Any amounts provided by other Union programmes or instruments shall not be counted towards this amount.

Target 6b is the third and last step of the implementation of the investment, and it is accompanied by target 6 and target 6a in this payment request related to the award of projects and amounts paid out to the projects.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the target (including all the constitutive elements of the target) was satisfactorily fulfilled	
2	Document by the Swedish Energy Agency with the amounts paid to the projects	The document lists the projects and the amounts paid to them, including information such as their unique identifier ID, the name of the entity and the yearly potential emission reductions.
3	Report 'Third party review of carbon dioxide calculations under the Industry Leap' (*tredjepartsgranskning av koldioxidutsläppsberäkninger inom Industriklivet*) from Goodpoint AB dated March 2026	The report by the consultancy, Goodpoint AB, includes a review of the yearly potential carbon dioxide emission reductions by 2035 for those projects that have the potential to reduce said emissions and have been awarded support.

4	Binding document issued by the Swedish Energy Agency, dated 24 February 2026 on the binding selection criteria applied for projects under the Industry Leap	The document contains the Swedish Energy Agency's binding instruction of the eligibility criteria applied for the projects.
5a	Administrative certificate by the Swedish Energy Agency demonstrating that the project concerning green steel is DNSH compliant, dated 15 May 2025	
5b	Administrative certificate by the Swedish Energy Agency demonstrating that the project concerning bio-ccs is DNSH compliant, dated 27 April 2026	
6a	DNSH assessment by the Swedish Energy Agency of the project concerning green steel	
6b	DNSH assessment by the Swedish Energy Agency of the project concerning bio-ccs, dated 27 April 2026	
7	Payment extracts from the Swedish Energy Agency's internal accounting system	Extracts showing that the amounts have been paid out to the projects and further information such as the unique identifier, the amounts, the date of payment and the name of the recipient.
8a	Swedish Energy Agency's decision of 18 September 2024 pertaining to the project with the project title *'H2 Green Steel, integrated hydrogen-based steel plant'*	The decision describes the conditions for support.
8b	Swedish Energy Agency's decision of 18 February 2026 pertaining to the project with the title '*Construction and commissioning of Innozhero (Innovation for zero emission in Helsingborg)'*	The decision describes the conditions for support.
9a	Financing table of 18 September 2024 from the Swedish Energy Agency pertaining to the project with the project title *'H2 Green Steel, integrated hydrogen-based steel plant'*	The table describes the financing of the project, including the different sources of support.
9b	Financing table of 25 June 2025 from the Swedish Energy Agency pertaining to the project with the project title *'Construction and commissioning of Innozhero (Innovation for zero emission in Helsingborg)'*	The table describes the financing of the project, including the different sources of support.

3. Analysis:

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

A cumulative amount of at least EUR 69,2 million shall be paid to 2 projects pertaining to industrial decarbonisation solutions.

The Swedish authorities submitted a list with the amounts paid to projects (evidence 2). For each project, the list includes information such as the unique identifier number, the name of the supported entity and the project, and the amount paid to the projects.

The total amount paid out is SEK 701 552 947 corresponding to EUR 69 289 180 based on the same reference rate as set out in the annex to the Council Implementing decision (cell G8, evidence 2).

The amount is confirmed by payment extracts from the Swedish Energy Agency's internal accounting system (evidence 7), which also confirm that the amounts were paid out between 4 December 2024 and 7 April 2026.

According to the evidence provided, Sweden paid EUR 69 289 180 to a cumulative number of 2 projects thus exceeding the goal of target 6b by EUR 89 180.

The Commission services conducted a virtual on-the-spot check on 16 June 2026 to verify the paid amounts reported in the extracts from the Swedish Energy Agency's internal accounting system corresponded to the amounts reported in the list of projects. This check was completed successfully, confirming that the paid-out amounts listed in the list of projects (evidence 2) and the extracts (evidence 7) reached to a cumulative amount of at least EUR 69,2 million.

In the list of projects (evidence 2) the project titles of the two projects are '*H2 Green Steel, integrated hydrogen based steel plant*', and *'Construction and commissioning of Innozhero (Innovation for zero emission in Helsingborg)'*. It is further confirmed that these two projects pertain to industrial decarbonisation solutions by the DNSH assessments from the Swedish Energy Agency for the two projects (evidence 6a and 6b), which describe that the two project concern production of steel through the use of green hydrogen and bio-ccs. The report from the consultancy Goodpoint AB '*third party review of carbon dioxide calculations under the Industry Leap'* from March 2026 (evidence 3) contains a review of those projects that have been supported and have the potential to reduce carbon dioxide emission by 2035. The description of the two projects in the report also confirms that the projects are related to production of steel through the use of green hydrogen and bio-ccs.

Any amounts provided by other Union programmes or instruments shall not be counted towards this amount.

The Swedish Energy Agency's decision of 18 September 2024 pertaining to the project with the project title *'H2 Green Steel, integrated hydrogen-based steel plant'* (evidence 8a) describes the conditions for the support. According to page 1-2 of the decision (evidence 8a) these include that the project promoter is obliged to report to the Swedish Energy Agency about the use of the support, inform the Swedish Energy Agency about other EU-financing, permits auditing of the project and to disclose information at the request of the Swedish Energy Agency and the Swedish Audit Body. It is further described in an annex to the decision that the project promoter must maintain separate accounts.

The Swedish Energy Agency's decision of 18 February 2026 pertaining to the project with the title '*Construction and commissioning of Innozhero (Innovation for zero emission in Helsingborg)'* (evidence 8b) describes on its first page that the decision has been rendered given that the project has been included in the projects part of the Industry Leap which are financed by the Recovery and Resilience Facility. It further describes that the support is conditioned upon maintaining separate accounts for the support from the Industry Leap and thereby the Recovery and Resilience Facility, and other EU funds such as the European Innovation Fund. This separate accounting is required to

avoid double funding, and it improves the traceability of the costs at the project level (page 2 of evidence 8b). The decision contains the same obligations as described above for the project *'H2 Green Steel, integrated hydrogen-based steel plant'* (evidence 8b, cf. evidence 8a).

The Swedish authorities submitted for each project a financing table setting out the payment schedule and the project's financing (evidence 9a and 9b). For the project with the project title *'H2 Green Steel, integrated hydrogen based steel plant'* the financing table of 18 September 2024 (evidence 9a) demonstrates that the project's financing stems from the project promoter, the Swedish Energy Agency and the European Innovation Fund, respectively contributing with SEK 48 073 817 709 (92.7% of the total costs), 1 200 000 000 (2.3% of the total costs), and 2 614 500 000 (5% of the total costs).

For the amount from the Swedish Energy Agency granted through the Industry Leap, the financing table (evidence 9a) further specifies that of the SEK 1 200 000 000 from the Swedish Energy Agency, the only support from EU programmes or instruments is from the Recovery and Resilience Facility, which amounts to SEK 641 163 000. This amount corresponds to the amount shown in the list with amounts paid out to the projects (evidence 2), and the payment extracts from the Swedish Energy Agency's internal accounting system (evidence 7). This demonstrates that amounts by other Union programmes or instruments have not been counted towards the target.

For the project with the project title '*Construction and commissioning of Innozhero (Innovation for zero emission in Helsingborg)* the financing table of 25 June 2025 (evidence 9b) demonstrates that the project's financing stems from the project promoter, the Swedish Energy Agency and the European Innovation Fund, respectively contributing with SEK 2 376 052 061 (84% of the total costs), 228 389 947 (8% of the total costs) 222 723 165(8% of the total costs).

For the amount from the Swedish Energy Agency granted through the Industry Leap, the financing table (evidence 9b) further specifies that of the SEK 228 389 947 from the Swedish Energy Agency, SEK 60 389 947 was to be paid out in 2025 and 2026. This amount corresponds to the amount shown in the list with amounts paid out to the projects (evidence 2), and the payment extracts from the Swedish Energy Agency's internal accounting system (evidence 7). This demonstrates that amounts by other Union programmes or instruments have not been counted towards this target.

The projects shall (i) be in line with the criteria set out in the description of the measure

The measure description contains the following criteria:

[It is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the 'do no significant harm' Technical Guidance (2021/C58/01).] ***In particular, biofuels shall meet the sustainability and greenhouse gas emission savings criteria set out in Articles 29, 30 and 31 of the Renewable Energy Directive 2018/2001/EU (REDII) and the rules on food and feed based biofuels set out in Article 26 of that Directive, and the related implementing and delegated acts adopted in accordance with that Directive. Activities under the Emissions Trading System shall have projected greenhouse gas emissions that are lower than the relevant benchmarks established for free allocation1. As a whole, the following activities are further excluded from financing: (i) activities and assets related to fossil fuels, including downstream use2; (ii) activities and assets related to waste landfills, incinerators3 and mechanical biological treatment plants; and (iii) activities and assets where the long-term disposal of waste may cause harm to the environment. The following R&D&I actions under this investment shall be considered compliant with the 'do no significant harm' Technical Guidance (2021/C58/01) and are therefore exempt from the exclusion criteria:***

***R&D&I actions under this investment devoted to substantially increasing the environmental sustainability of companies (for example decarbonisation, reduction of pollution and the circular economy) if the primary focus of the R&D&I actions under this investment is on developing or adapting alternatives with the lowest possible environmental impacts in the sector*.**

In addition, it is further specified in the Operational Arrangements, that '*for the purpose of these operational arrangements, for calls for proposals the compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list shall be ensured by way of: a) an extract of the relevant parts of the specifications and selection criteria; or b) through the use of (i) administrative certification from the competent authority that the projects awarded do not support DNSH non-compliant activities, ii) a binding document issued by the competent authority on project selection criteria ensuring compliance with specific DNSH requirements. Any activities falling under the EU Emissions Trading System shall have projected greenhouse gas emissions below the relevant benchmarks established in Commission Implementing Regulation (EU) 2021/4471; where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible should be provided.'*

To demonstrate that the projects are in line with the criteria, the Swedish authorities submitted a binding document by the competent authority, the Swedish Energy Agency (*evidence 4, hereinafter referred to as the "binding document"),* as per the further specifications of the Operational Arrangements between Sweden and the European Commission to demonstrate that the projects do not support DNSH non-compliant activities. The binding document is an internally binding instruction, issued on 24 February 2026, to which the Swedish Energy Agency is legally bound to follow. Pursuant to page 1 of the binding document the project selection criteria for projects under the Industry Leap are binding for the Swedish Energy Agency's selection of project under the Industry Leap. According to page 2 of the binding document, all projects have been found to be R&D&I projects (research, development and innovation projects) and according to the criteria in the measure description compliant with the 'do no significant harm' Technical Guidance (2021/C58/01). It is further described on page 2 of the binding document that every project was assessed against the criteria in the measure description and upon a positive assessment, an administrative certificate was issued by the Swedish Energy Agency (evidence 5a and evidence 5b). The two administrative certificates (evidence 5a and 5b) by the Swedish Energy Agency confirm that the two projects comply with the DNSH principle.

The project-specific assessments by the Swedish Energy Agency (evidence 6a and 6b) further confirm that the projects are R&D&I projects. Concretely, for the project pertaining to green steel (evidence 6a) it is considered i) an innovation project with a high level of innovation, ii) that the project has the potential to reduce carbon emissions, and iii) that it is based on technology with the lowest possible environmental impact in the sector. For the project pertaining to bio-ccs, it is considered an innovation project, because bio-ccs i) is not commercially available in Sweden, ii) it has the potential to imply negative carbon emissions and ii) and is based on a technology with the lowest possible environmental impact in the sector.

and (ii) have the potential to contribute towards decreasing carbon dioxide emission by an additional 1 100 000 tonnes of carbon dioxide per year by 2035.

The report from the consultancy Goodpoint AB *'third party review of carbon dioxide calculations under the Industry Leap'* from March 2026 (evidence 4) contains a review of those projects that have been awarded and have the potential to reduce carbon dioxide emission by 2035. The report uses a methodology for third-party review, which builds on principles from established standards for climate calculations and verifications, including the GHG Protocol for Project

Accounting and ISO 14064–3. Both projects in the list of projects (evidence 2) were reviewed in the report (evidence 4, pages 6-7, tables 1 and 2).

According to table 3 of the report (evidence 4, pages 12-15), the potential yearly carbon dioxide reductions by 2035 as provided in the list of projects (evidence 2) are accurate. According to cell H8 of the list of projects, the projects in total have the potential to decrease carbon dioxide emission by 4 784 815 metric tonnes per year at the latest by 2035.

According to the evidence provided, the two projects lead to a potential yearly reduction of carbon dioxide emission by 2035 of 4 784 815 metric tonnes thus exceeding the goal of the target by 3 684 815 metric tonnes of potential carbon dioxide reductions per year by 2035.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Target: 8 – 270 800 square meters of buildings have been renovated

Related Measure: A.I3 Energy efficiency in multi-dwelling buildings

Quantitative Indicator: Square meters

Baseline: 0

Target: 270 800

Time: Q4 2025

1. Context:

The objective of this measure is to incentivise property owners to renovate multi-dwelling buildings, which is usually not profitable. The measure consists of a public support scheme for energy efficiency investments in multi-dwelling buildings.

Target 8 requires that 270 800 square meters of buildings shall have been renovated, measured in Atemp.

Target 8 is the second and last step of the investment, and it follows the completion of milestone 7, related to the entry into force of the ordinance establishing the support scheme for investments to improve energy efficiency in multi-dwelling buildings.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the target (including all the constitutive elements of the target) was satisfactorily fulfilled.	
2	Document by the Swedish National Board of Housing, Building and Planning listing the renovations of buildings financed under the support scheme for energy efficiency improvements in multi-dwelling buildings	For each item, a unique identifier is provided.
3	Planning and Building Act (2010:900), no. SFS 2010:900, issued on 1 July 2010, entered into force on 2 May 2011.	The Planning and Building Act (2010:900), adopted by the Swedish Parliament (*Riksdagen*).
4	Planning and Building Ordinance (2011:338), no. SFS 2011:338, issued on 31 March 2011, entered into force on 2 May 2011	The Planning and Building Ordinance (2011:338), adopted by the Swedish Government.
5	National Board of Housing, Building and Planning's provisions amending the National Board of Housing, Building and Planning's building regulations (2011:6)	Section 9:12 of the National Board of Housing, Building and Planning's building regulations (2011:6), as amended by BFS 2020:4 and issued by the National Board of

	– provisions and general recommendations, no. BFS 2020:4, published on 1 July 2020, entered into force on 1 September 2020	Housing, Building and Planning pursuant to the Planning and Building Act (2010:900) and the Planning and Building Ordinance (2011:338), contain the mandatory provisions and general recommendations which define the term Atemp.
6	National Board of Housing, Building and Planning's provisions and general recommendations on energy performance certificates for buildings, no. BFS 2007:4, published on 20 February 2007, entered into force on 1 March 2007	Article 5 of the National Board of Housing, Building and Planning's provisions and general recommendations (2007:4), issued by the National Board of Housing, Building and Planning, specifies that interconnected buildings may be included in the same energy performance certificate if they share uniform structural characteristics, a common indoor climate and a shared technical supply system. The Atemp stated in such an energy performance certificate refers to the total Atemp of the buildings.
7	Energy performance certificates by certified energy experts prior to the renovations	In the context of the sampling, and for the further verification of the target, these supporting documents were provided for the 60 sampled units.
8	Applications for payment of aid for energy efficiency improvements in multi-dwelling buildings	In the context of the sampling, and for the further verification of the target, these supporting documents were provided for 5 of the 60 sampled units.
9	Certificates on the completed renovations by certified energy experts	In the context of the sampling, and for the further verification of the target, these supporting documents were provided for the 60 sampled units.
10	Decisions on payment by the County Administrative Boards pursuant to Ordinance (2021:664) on aid for energy efficiency improvements in multi-dwelling buildings	In the context of the sampling, and for the further verification of the target, these supporting documents were provided for the 60 sampled units.
11	Document by the Swedish National Board of Housing, Building and Planning describing the cases involving jointly declared buildings	This document describes the 5 sampled units for which the energy performance certificates cover multiple buildings, in accordance with Article 5 of the National Board of Housing, Building and Planning's provisions and general recommendations on energy performance certificates for buildings (2007:4) (evidence 6). For these units, the corresponding applications for payment of aid for energy efficiency improvements in multi-dwelling buildings (evidence 8) were also submitted to demonstrate the square meters in Atemp of the relevant buildings.

3. Analysis:

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

270 800 square meters of buildings shall have been renovated. The unit of measurement is Atemp (as defined in the mandatory provisions and general recommendations pursuant to the Planning and Building Act (2010:900) and the Planning and Building Ordinance (2011:338)).

The Swedish authorities provided a document by the Swedish National Board of Housing, Building and Planning listing the renovations of buildings financed under the support scheme for energy efficiency improvements in multi-dwelling buildings (evidence 2), corresponding to 271 122 square meters of buildings renovated measured in Atemp.

Atemp is a term denoting the floor area of a building used as the basis for calculating its energy performance. It refers to the floor area of all storeys within the building envelope that are intended to be heated to more than 10°C, measured to the inside of the building envelope. The definition of Atemp is set out in the mandatory provisions and general recommendations issued pursuant to the Planning and Building Act (2010:900) (evidence 3) and the Planning and Building Ordinance (2011:338) (evidence 4), specifically in Section 9:12 of the National Board of Housing, Building and Planning's building regulations (2011:6), as amended (evidence 5).

Following the selection of a random sample of 60 units, drawn from a common pool of units for Target 8 and Target 57, Sweden submitted the following supporting documents per sampled unit:

- An energy performance certificate by a certified energy expert prior to the renovation (evidence 7) and, where the energy performance certificate was not sufficient, an application for payment of aid for energy efficiency improvements in multi-dwelling buildings (evidence 8);
- A certificate on the completed renovation by a certified energy expert (evidence 9); and
- A decision on payment by the County Administrative Board pursuant to Ordinance (2021:664) on aid for energy efficiency improvements in multi-dwelling buildings (evidence 10).

The evidence provided for a sample of 60 units confirmed that the requirement of the target has been met, specifically that 270 800 square meters of buildings must be renovated, measured in Atemp, thus exceeding the goal of Target 8 by 322 square meters.

The energy performance certificates by certified energy experts prior to the renovations (evidence 7) combined with the certificates on the completed renovations by certified energy experts (evidence 9) demonstrated the number of square meters in Atemp of the respective buildings and confirmed that the buildings had been renovated for energy efficiency purposes (after 1 February 2020). For 5 of the 60 sampled units, the corresponding applications for payment of aid for energy efficiency improvements in multi-dwelling buildings (evidence 8) were also submitted to demonstrate the square meters in Atemp of the relevant buildings, since for these units, the energy performance certificates covered multiple buildings, as described in evidence 11 and in accordance with Article 5 of the National Board of Housing, Building and Planning's provisions and general recommendations on energy performance certificates for buildings (2007:4) (evidence 6).

Furthermore, the measure consists of a public support scheme for energy efficiency investments in multi-dwelling buildings. The decisions on payment by the County Administrative Boards pursuant to Ordinance (2021:664) on aid for energy efficiency improvements in multi-dwelling buildings (evidence 10) demonstrated that the renovations of the buildings were financed under the public support scheme for energy efficiency investments in multi-dwelling buildings referenced in the measure description.

The supporting documents provided by the Swedish authorities for the selected sample can be attributed to each renovated building on the basis of the unique identifier and the building ID.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Target: 32 T5: Additionally registered students in higher education

Related Measure: B.I3 Resources to meet demands for education at universities and other higher education institutions

Quantitative Indicator: Number

Baseline: 30600

Target: 35900

Time: Q4 2025

1. Context:

The objective of this measure is to generate higher employment, underpin the supply of a well-educated labour force, better equip individuals for the future labour market, scale up the study programmes leading to qualifications in shortage occupations and boost the competitiveness of the Swedish business sector.

Target 32 concerns additional 5300 full-time equivalent registered students on any course given in higher education in 2025.

Target 32 is the fifth and last target of the investment, and it follows the completion of target 28, target 29, target 30 and target 31, related to additional full-time equivalent registered students in the years between 2020 to 2025.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled	
2	Extract of the number of full-time students per Higher Education Institution in 2025	The extract prepared by the Swedish Higher Education Authority for the year 2025 contains data on the increase in the number of full-time students in higher education institutions and universities, as well as the list of the higher education institutions in which students were enrolled with the exact number of full-time equivalent registered students enrolled. The data is extracted from the national study administration system (*Ladok*), where all admissions and course registrations are made.
3	Model for calculating digital content 2025	The model for calculating digital content, no. 111-00481-21 prepared by the Swedish Higher Education Authority for the year 2025, sets out the methodology for the calculation of the digital content and includes

		information on how many of the additional study places are increasing digital skills or contributing to the digital transition. The document also contains statistics on the allocation of places by field of study.
4	Annual reports of higher education institutions	This covers the individual annual reports of 33 universities and higher education institutions in Sweden for the year 2025, showing the developments in terms of the number of registered students and the annual financing.
5	Budget Bill for 2025	The Budget Bill for 2025 (Bill. 2024/25) approved by the Government covers Expenditure area 16: Education and university research. The Budget Bill sets out the proposal for the budget for 2025, inducing for the individual higher education institutions, which corresponds to the approved budget.

3. Analysis:

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

5 300 additional full-time equivalent registered students on any course given by the university during the current semester in full time equivalent as compared to the baseline of 300 400 registered full year students in 2019, resulting in a total number 305 700 full-time students in Q4 2025. Furthermore, in line with the measure description, **the measure consists in supporting additional full-time equivalent students (study places) in higher education**.

As defined in the Extract of the number of full-time students per Higher Education Institution in 2025 (column I) (evidence 2), which compiles the data from the national study administration system *(Ladok),* and as supported by the Annual reports of higher education institutions (evidence 4), the Swedish Higher Education Authority reported a total of 334 846 full-time equivalent registered students (study places) on any course given by the universities during the autumn 2025 semester. As further confirmed by evidence 2 and 4, additional 34 446 full-time equivalent students (study places) were supported by national and Recovery and Resilience Facility funding provided to the respective higher education institutions. According to the evidence provided, Sweden supported 334 846 full-time equivalent registered students in higher education in 2025. As compared to the baseline of 300 400 registered full-time equivalent students in 2019, additional 34 446 full-time equivalent students were registered in higher education in 2025, thus exceeding the goal of Target 32 by 29 146 additional full-time equivalent registered students.

On average, 27% of the additional study places shall increase digital skills or contribute to the digital transition in some other way.

As defined in the Model for calculating digital content 2025, pages 3-4 (evidence 3), which sets out the methodology for the calculation of the digital content, the contribution to digital skills or the digital transition is determined on the basis of a flat-rate calculation, which takes into account a) the number of new full-time students per area of education and training reported by the higher education institutions, b) the content of the courses, which are classified into 21 areas of education and training, c) the objectives of the diploma scheme related to digital skills and competences for different degrees. In line with the above-mentioned methodology (evidence 3) and based on the

data from the national study administration system *(Ladok)* (evidence 2), the digital content is considered to be more prominent (meaning that it goes beyond supporting just basic digital skills) for 9 out of 21 areas of education and training. As further calculated in line with the above-mentioned methodology (evidence 3) and when considering the change in the number of full-time students per field of education between 2019 and 2025, on average 54% of the additional full-time study places reported in 2025 contributed towards increasing digital skills or were contributing to the digital transition in some other way.

A focus shall be on programmes geared towards shortage occupations.

In line with the Budget Bill 2025 (evidence 5), the focus of the national budget is on expanding and improving higher education programmes to better meet the labour market needs, in particular for shortage occupations (Chapter 5.6) and through the dedicated funding encouraging universities and higher education institutions to prioritise the programmes and studies, which are targeting shortage occupations (Chapter 5.8), including Early Childhood Education and Care (ECEC) and other teachers, civil engineers, electricians, and healthcare professionals (Chapter 2). As shown by the reports of the higher education institutions (evidence 4), which provide more detailed information on the different study programmes and on the student enrolment in these programmes, higher education institutions have been focusing on improving, expanding and/or adding new programmes targeting shortage occupations, such as for engineers, teachers, healthcare and technology professionals, and that there have been positive developments in terms of student enrolment in these programmes.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Preliminary Assessment – M/T specific section:

Non-repayable support

Number and name of the Target: 57 – 1 646 000 square meters of buildings have been renovated

Related Measure: F.I1 Scaled-up measure: Energy efficiency in multi-dwelling buildings

Quantitative Indicator: Square meters

Baseline: 270 800

Target: 1 916 800

Time: Q4 2025

1. Context:

The objective of this measure is to scale-up Investment 3: Energy efficiency in multi-dwelling buildings, under component 1: Green recovery. The measure consists of increasing the number of renovated square meters for energy efficiency purposes.

Target 57 requires that 1 646 000 square meters of buildings shall have been renovated, measured in Atemp.

Target 57 is the only target of this investment.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document duly justifying how the target (including all the constitutive elements of the target) was satisfactorily fulfilled	
2	Document by the Swedish National Board of Housing, Building and Planning listing the renovations of buildings financed under the support scheme for energy efficiency improvements in multi-dwelling buildings	For each item, a unique identifier is provided.
3	Planning and Building Act (2010:900), no. SFS 2010:900, issued on 1 July 2010, entered into force on 2 May 2011	The Planning and Building Act (2010:900), adopted by the Swedish Parliament (*Riksdagen*).
4	Planning and Building Ordinance (2011:338), no. SFS 2011:338, issued on 31 March 2011, entered into force on 2 May 2011	The Planning and Building Ordinance (2011:338), adopted by the Swedish Government.
5	National Board of Housing, Building and Planning's provisions amending the National Board of Housing, Building and Planning's building regulations (2011:6) – provisions and general	Section 9:12 of the National Board of Housing, Building and Planning's building regulations (2011:6), as amended by BFS 2020:4 and issued by the National Board of Housing, Building and Planning pursuant to

	recommendations, no. BFS 2020:4, published on 1 July 2020, entered into force on 1 September 2020	the Planning and Building Act (2010:900) and the Planning and Building Ordinance (2011:338), contains the mandatory provisions and general recommendations which define the term Atemp.
6	National Board of Housing, Building and Planning's provisions and general recommendations on energy performance certificates for buildings, no. BFS 2007:4, published on 20 February 2007, entered into force on 1 March 2007	Article 5 of the National Board of Housing, Building and Planning's provisions and general recommendations (2007:4), issued by the National Board of Housing, Building and Planning, specifies that interconnected buildings may be included in the same energy performance certificate if they share uniform structural characteristics, a common indoor climate and a shared technical supply system. The Atemp stated in such an energy performance certificate refers to the total Atemp of the buildings.
7	Energy performance certificates by certified energy experts prior to the renovations	In the context of the sampling, and for the further verification of the target, these supporting documents were provided for the 60 sampled units.
8	Applications for payment of aid for energy efficiency improvements in multi-dwelling buildings	In the context of the sampling, and for the further verification of the target, these supporting documents were provided for 5 of the 60 sampled units.
9	Certificates on the completed renovations by certified energy experts	In the context of the sampling, and for the further verification of the target, these supporting documents were provided for the 60 sampled units.
10	Decisions on payment by the County Administrative Boards pursuant to Ordinance (2021:664) on aid for energy efficiency improvements in multi-dwelling buildings	In the context of the sampling, and for the further verification of the target, these supporting documents were provided for the 60 sampled units.
11	Document by the Swedish National Board of Housing, Building and Planning describing the cases involving jointly declared buildings	This document describes the 5 sampled units for which the energy performance certificates cover multiple buildings, in accordance with Article 5 of the National Board of Housing, Building and Planning's provisions and general recommendations on energy performance certificates for buildings (2007:4) (evidence 6). For these units, the corresponding applications for payment of aid for energy efficiency improvements in multi-dwelling buildings (evidence 8) were also submitted to demonstrate the square meters in Atemp of the relevant buildings.

3. Analysis:

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

1 646 000 square meters of buildings shall have been renovated. The unit of measurement is Atemp, (as defined in the mandatory provisions and general recommendations pursuant to the Planning and Building Act (2010:900) and the Planning and Building Ordinance (2011:330)).

The Swedish authorities provided a document by the Swedish National Board of Housing, Building and Planning listing the renovations of buildings financed under the support scheme for energy efficiency improvements in multi-dwelling buildings (evidence 2), corresponding to 1 731 394 square meters of buildings renovated measured in Atemp.

Atemp is a term denoting the floor area of a building used as the basis for calculating its energy performance. It refers to the floor area of all storeys within the building envelope that are intended to be heated to more than 10°C, measured to the inside of the building envelope. The definition of Atemp is set out in the mandatory provisions and general recommendations issued pursuant to the Planning and Building Act (2010:900) (evidence 3) and the Planning and Building Ordinance (2011:338) (evidence 4), specifically in Section 9:12 of the National Board of Housing, Building and Planning's building regulations (2011:6), as amended (evidence 5).

Following the selection of a random sample of 60 units, drawn from a common pool of units for Target 8 and Target 57, Sweden submitted the following supporting documents per sampled unit:

- An energy performance certificate by a certified energy expert prior to the renovation (evidence 7) and, where the energy performance certificate was not sufficient, an application for payment of aid for energy efficiency improvements in multi-dwelling buildings (evidence 8);
- A certificate on the completed renovation by a certified energy expert (evidence 9); and
- A decision on payment by the County Administrative Board pursuant to Ordinance (2021:664) on aid for energy efficiency improvements in multi-dwelling buildings (evidence 10).

The evidence provided for a sample of 60 units confirmed that the requirement of the target has been met, specifically that 1 646 000 square meters of buildings must be renovated, measured in Atemp, thus exceeding the goal of Target 57 by 85 394 square meters.

The energy performance certificates by certified energy experts prior to the renovations (evidence 7) combined with the certificates on the completed renovations by certified energy experts (evidence 9) demonstrated the number of square meters in Atemp of the respective buildings and confirmed that the buildings had been renovated for energy efficiency purposes (after 1 February 2020). For 5 of the 60 sampled units, the corresponding applications for payment of aid for energy efficiency improvements in multi-dwelling buildings (evidence 8) were also submitted to demonstrate the square meters in Atemp of the relevant buildings, since for these units, the energy performance certificates covered multiple buildings, as described in evidence 11 and in accordance with Article 5 of the National Board of Housing, Building and Planning's provisions and general recommendations on energy performance certificates for buildings (2007:4) (evidence 6).

Moreover, the decisions on payment by the County Administrative Boards pursuant to Ordinance (2021:664) on aid for energy efficiency improvements in multi-dwelling buildings (evidence 10) demonstrated that the renovations of the buildings were financed under the public support scheme for energy efficiency investments in multi-dwelling buildings referenced in the measure description of Investment 3: Energy efficiency in multi-dwelling buildings, under Component 1: Green recovery.

The supporting documents provided by the Swedish authorities for the selected sample can be attributed to each renovated building on the basis of the unique identifier and the building ID.

The Commission considers that there is a clerical error in the text of the Council Implementing Decision as regards the description of target 57 and has undertaken the assessment on a revised basis. In such description it is stated that the number in the Swedish Code of Statues (SFS) of the Planning and Building Ordinance is “2011:330”. However, the correct SFS number is “2011:338”, as accurately stated in the description of target 8 and as demonstrated on page 1 in evidence 4. Therefore, the “Planning and Building Ordinance (2011:338)” is considered the correct text. Against this background, the justification and substantiating evidence provided by the Swedish authorities cover all constitutive elements of the target.

4. Commission Preliminary Assessment: Satisfactorily fulfilled