5 October 2026

Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the fifth payment request submitted by Finland on 2 June 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 June 2026, Finland 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, Finland provided due justification of the satisfactory fulfilment of the 22 milestones and targets of the fifth 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, the entry into force of legal acts related to anti-money laundering measures. The milestones and targets also confirm progress towards the completion of investment projects related to decarbonisation, continuous learning, strengthening competitiveness and boosting international growth, and digital innovations for social and health services.

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; ST15836/23 ADD 1, ST 11535/24; ST 11535/24 ADD 1, ST 10855/26; ST 10855/26 ADD 1.

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Number and name of the Milestone: 12 - Publication of the updated climate and energy strategy, medium-term climate change policy plan and sector-specific low-carbon roadmaps

Related Measure: P1C2R1 – Industrial reforms and investments supporting the green and digital transition – Reform of the Climate Act and low-carbon industrialisation

Qualitative Indicator: Publication of the strategy, plan and roadmaps

Time: Q4 2025

1. Context:

This reform measure consists of the reform of existing climate legislation and the publication of sector-specific low-carbon roadmaps.

Milestone 12 requires the publication of Finland's updated climate and energy strategy, medium-term climate change policy plan and four sector-specific low-carbon roadmaps. The milestone requires for the climate and energy strategy to include policy measures addressing the climate and energy targets set by the EU for 2030 as well as targets included in the Government Programme.

Milestone 12 is the second and last milestone of the reform, and it follows the completion of milestone 11, related to the adoption of the revised Climate Act.

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	Copy of Finland's climate and energy strategy, published on 4 December 2025 and updated on 6 February 2026.	Copy of Finland's national climate and energy strategy, published in the form of a report submitted by the government to parliament on 4 December 2025. Also available online with an updated annex published on 6 February 2026 at: https://julkaisut.valtioneuvosto.fi/items/33810cf1-882b-4839-9a19-296ead798126 [link accessed by Commission services on 20 April 2026].
3	Press release by the Ministry of Economic Affairs and Employment "Energy and Climate Strategy to boost clean transition and reduce emissions", published on 4 December 2025	Copy of the press release by the Ministry of Economic Affairs and Employment announcing the publication of the national climate and energy strategy, published on 4 December 2025. Also available online at: https://valtioneuvosto.fi/en/-/1410877/energy-and-climate-strategy-to-boost-clean-transition-and-reduce-emissions [link accessed by Commission services on 20 April 2026].
4	Copy of Finland's	Copy of the national medium-term climate policy plan by

	medium-term climate policy plan, published by the Ministry of the Environment on 4 December 2025.	the Ministry of the Environment, published in the form of a report submitted by the government to parliament on 4 December 2025. Also available online at https://julkaisut.valtioneuvosto.fi/items/a95af112-5615-4b4a-a86c-b7b595c1e85a [link accessed by Commission services on 20 April 2026].
5	Press release by the Ministry of the Environment "Further boost to emission reductions – Government approved Medium-Term Climate Plan", published on 4 December 2025	Copy of the press release by the Ministry of the Environment announcing the publication of the national medium-term climate policy plan, published on 4 December 2025. Also available online at: https://ym.fi/en/-/further-boost-to-emission-reductions-government-approved-medium-term-climate-plan [link accessed by Commission services on 20 April 2026].
6	Summary of low-carbon roadmaps, published by the Ministry of Economic Affairs and Employment on 29 October 2024.	Copy of the publication by the Ministry of Economic Affairs and Employment summarising the low-carbon roadmaps of 14 industries, published on 29 October 2024. Also available online at: https://julkaisut.valtioneuvosto.fi/items/0b86d87c-5dfe-4814-a35d-a734c4620abd [link accessed by Commission services on 20 April 2026].
7	Low-carbon roadmap of the energy industry, published on 15 April 2024.	Copy of the publication of the low-carbon roadmap of the energy industry, published on 15 April 2024. Also available online at: https://energia.fi/wp-content/uploads/2025/05/et_energiavisio_2025-04.pdf [link accessed by Commission services on 20 April 2026].
8	Energy industry website for the low-carbon roadmap of the energy industry.	Link to the website of the Finnish Energy industry where the low-carbon roadmap of the energy industry is published: https://energia.fi/meista/visio/visio-menestyvan-suomen-energiatulevaisuudesta/ [link accessed by Commission services on 20 April 2026].
9	Low-carbon roadmap of the chemical industry, published in October 2024.	Copy of the publication of the low-carbon roadmap of the chemical industry, available online at: https://www.kemianteollisuus.fi/wp-content/uploads/2024/10/ FINAL_Chemical_industry_roadmap_background_190924-1.pdf [link accessed by Commission services on 20 April 2026].
10	Chemical industry website for the low-carbon roadmap of the chemical industry.	Link to the website of the Chemical Industry Federation of Finland where the low-carbon roadmap of the chemical industry is published: https://www.kemianteollisuus.fi/vaikutamme/energia-raaka-aineet-ja-kiertotalous/ [link accessed by Commission services on 20 April 2026].
11	Low-carbon roadmap of the forest industry, published on 29 May 2024.	Copy of the publication of the low-carbon roadmap of the forest industry, available online at: https://cdn.prod.website-files.com/5f44f62ce4d302179b465b3a/ 66694683d3a147c5ea768302_AFRY_Mets%

		C3%A4teollisuus%20ry_Tehdasp%C3%A4%C3%A4st%C3%B6skenaario_30052024.pdf [link accessed by Commission services on 20 April 2026].
12	Forest industry website for the low-carbon roadmap of the forest industry.	Link to the website of the Finnish Forest Industries where the low-carbon roadmap of the forest industry is published: https://metsateollisuus.fi/uutishuone/ilmastoteot-metsateollisuuden-keskiossa/ [link accessed by Commission services on 20 April 2026].
13	Low-carbon roadmap of the technology industry, published on 3 June 2024.	Copy of the publication of the low-carbon roadmap of the technology industry, available online at: https://teknologiateollisuus.fi/wp-content/uploads/2024/06/vahahiilisyyden-tiekartta-2024.pdf [link accessed by Commission services on 20 April 2026].
14	Technology industry website for the low-carbon roadmap of the technology industry.	Link to the website of Technology Industries of Finland where the low-carbon roadmap of the technology industry is published: https://teknologiateollisuus.fi/teknologiateollisuuden-vahahiilitiekartta-ratkaisuja-ilmastohaasteeseen/ [link accessed by Commission services on 20 April 2026].

3. Analysis:

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

The updated climate and energy strategies strategy, the medium-term climate change policy plan plans and sectoral low-carbon roadmaps of the energy, chemical, forest and technology industries shall be published.

- Item 2 on the evidence list is a copy of Finland's climate and energy strategy, which was published on the website of the Finnish government on 4 December 2025 following its transmission by the Finnish government to the national parliament. The Commission services accessed the link provided by the authorities on 20 April 2026 to verify the publication of the updated climate and energy strategy on the website of the Finnish government. This check was completed successfully, confirming that the updated climate and energy strategy was effectively published on the government website. Item 3 on the evidence list is a press release of the Ministry of Economic Affairs and Employment, which announces the publication of the climate and energy strategy.
- Item 4 on the evidence list is a copy of Finland's medium-term climate policy plan, which was published on the website of the Finnish government on 4 December 2025 following its transmission by the Finnish government to the national parliament. The Commission services accessed the link provided by the authorities on 20 April 2026 to verify the publication of the medium-term climate policy plan on the website of the Finnish government. This check was completed successfully, confirming that the medium-term climate policy plan was effectively published on the government website. Item 5 on the evidence list is a press release of the Ministry of the Environment, which announces the publication of the medium-term climate policy plan.
- Finland has provided evidence of the publication of the sectoral low-carbon roadmaps of the energy, chemical, forest and technology industries.
    - Item 7 on the evidence list is the publication of the sectoral low-carbon roadmap of the energy industry. Additional evidence of the publication of the roadmap is

provided on the website of the energy industry (item 8 of the evidence list). The Commission accessed the links to the website of the energy industry on 20 April 2026 to verify the publication of the low-carbon roadmap of the energy industry. This check was completed successfully, confirming that the low-carbon roadmap of the energy industry has indeed been published as required by the milestone.

- Item 9 on the evidence list is the publication of the sectoral low-carbon roadmap of the chemical industry. Additional evidence of the publication of the roadmap is provided on the website of the chemical industry (item 10 of the evidence list). The Commission accessed the links to the website of the chemical industry on 20 April 2026 to verify the publication of the low-carbon roadmap of the chemical industry. This check was completed successfully, confirming that the low-carbon roadmap of the chemical industry has indeed been published as required by the milestone.
- Item 11 on the evidence list is the publication of the sectoral low-carbon roadmap of the forest industry. Additional evidence of the publication of the roadmap is provided on the website of the forest industry (item 12 of the evidence list). The Commission accessed the links to the website of the forest industry on 20 April 2026 to verify the publication of the low-carbon roadmap of the forest industry. This check was completed successfully, confirming that the low-carbon roadmap of the forest industry has indeed been published as required by the milestone.
- Item 13 on the evidence list is the publication of the sectoral low-carbon roadmap of the technology industry. Additional evidence of the publication of the roadmap is provided on the website of the technology industry (item 14 of the evidence list). The Commission accessed the links to the website of the technology industry on 20 April 2026 to verify the publication of the low-carbon roadmap of the technology industry. This check was completed successfully, confirming that the low-carbon roadmap of the technology industry has indeed been published as required by the milestone.

The climate and energy strategy shall include policy measures addressing the climate and energy targets set by the EU for 2030, and targets included in the Government Programme.

Item 2 on the evidence list is a copy of Finland's climate and energy strategy. Table 3 on pages 88-92 of this document presents an overview of all policy measures in the energy and climate strategy that support achieving the EU's 2030 targets. Moreover, on page 11, the document confirms that the main focus of the climate policy measures outlined in the strategy is to meet the EU's 2030 climate and energy targets as well as the obligations and the objectives of the Climate Act. Chapter 1.3 on pages 15 and 16 of the same document outline the relevant targets included in the government programme, consisting of:

i) promotion of the hydrogen economy,
ii) encouraging forest growth,
iii) accelerating the development of carbon capture solutions in industry and energy production, and
iv) a strengthened electricity transmission and distribution network.

The energy and climate strategy includes the following policy measures addressing these targets :

i) Section 2.4 of the document presents eight policy measures for the promotion of the hydrogen economy in Finland;
ii) Section 2.2.3 of the document presents policy measures for the land use sector and forests;
iii) Section 2.2.4 of the document presents nine policy measures to accelerate the development of carbon capture, storage and utilisation in Finland;

iv) Section 2.6.2 of the document presents nine policy measures to advance the security of electricity supply in Finland, including by strengthening the electricity transmission and distribution network.

Moreover, the document's Annex 3 (pages 117-126) presents a comprehensive overview of policy measures addressing the existing challenges in the climate and energy fields.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 40 - Budget committed for electric vehicles chargers and/or hydrogen refuelling points

Related Measure: P1C4.I1 Public recharging and refuelling infrastructure for transport electricity and hydrogen

Quantitative Indicator: Euro

Baseline: 0

Target: EUR 8 665 000

Time: Q2 2025

1. Context:

The objective of this measure is to provide support for the construction of public infrastructure for the charging of electric vehicles, and refuelling of hydrogen vehicles, including heavy duty vehicles, in order to reduce emissions. The investment consists of support for i) high-power chargers and/or ii) renewable hydrogen refuelling stations.

Target 40 consists of the commitment of at least EUR 8 665 000 by the Finnish Energy Authority through funding decisions for electric vehicle charger projects.

Target 40 is the second and last target of the investment, and it follows the completion of milestone 39, related to the launch of the first two calls for proposals for the distribution infrastructure for electric and hydrogen vehicles

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	**126 funding decisions**	126 funding decisions for electric vehicle charger projects, issued between 7 July 2022 and 8 October 2025 by the Finnish Energy Authority
3	**Government Decree (178/2022) on infrastructure aid for transport electricity, biogas and renewable hydrogen for the period 2022-2025**	The Government Decree establishes the requirements for the call for applications for tender procedure and the eligibility criteria for projects receiving the support. The decree is based on the Finnish Act on Discretionary Government Grants as well as the Regulation (EU) No 651/2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (General Block Exemption Regulation). According to the Government Decree the Energy Authority shall arrange competitive calls for high-power chargers and renewable hydrogen refuelling stations. Published on 17 March 2022 on the electronic Statute Book of Finland (www.finlex.fi). Available here: 17

		https://www.finlex.fi/fi/laki/alkup/2022/20220178

3. Analysis:

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

At least EUR 8 665 000 has been committed by the Finnish Energy Authority through funding decisions for electric vehicle charger projects.

Finland presented evidence consisting of 126 funding decisions, issued between 7 July 2022 and 8 October 2025 by the Finnish Energy Authority corresponding to an aggregated value of EUR 8 860 995.. Each funding decision describes on page 2 the awarded amount of funding awarded under the sub-heading *"Maximum amount of aid and proportion of aid to the eligible costs of the project"*.

Projects with awarded funding, featured in each individual funding decision, have been selected under several calls, two of them assessed under M39, which are all under the Government Decree on support for infrastructure use of electric transport, renewable gas and renewable hydrogen transport for the years 2022–2025 (178/2022). Every decision includes in page 2, under the subheading "Tender" a reference to the Government Decree on support for infrastructure use of electric transport, renewable gas and renewable hydrogen transport for the years 2022–2025 (178/2022). The same subsection includes a reference to the specific call under which the project was selected and a brief description of the project and its location, confirming the 126 funding decisions are for electric vehicle charger projects.

Furthermore, in line with the description of the measure, **the investment consists of support for i) high-power chargers and/or ii) renewable hydrogen refuelling stations.**

According to the Government Decree on support for infrastructure use of electric transport, renewable gas and renewable hydrogen transport for the years 2022–2025 (178/2022), under the section "projects to be supported", the Government Decree establishes four possible categories:

(1) an investment project for recharging points for vehicles, which includes one or more high-power recharging points for vehicles suitable for charging an electric vehicle with a simultaneous DC charging power of more than 22 kilowatts;

2) an investment project for charging points for local public transport, which includes at least one charging point suitable for charging an electric bus as referred to in the Vehicles Act (82/2021);

3) an investment project for a solid gas refuelling point located outside the Finnish natural gas system, if the gas refuelling point is primarily intended for supplying biogas or renewable gaseous transport fuel of non-biological origin to vehicles in compressed or liquid form;

4) an investment project for a renewable hydrogen refuelling point, if the refuelling point is primarily intended for feeding renewable hydrogen used in transport into vehicles.

All126 funding decisions refer to projects under categories 1 and 2 of the Government Decree. Each funding Decision includes a direct reference to the specific category in page 2 under the subheading "tender". Therefore all projects are either high-power chargers for vehicles (category 2), or chargers for heavy duty vehicles, requiring a higher capacity in Kw than category 2.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 49 - Fields treated with gypsum

Related Measure: P1C5.I1 Gypsum treatment and nutrient recycling

Quantitative Indicator: Hectares

Baseline: 0

Target: 50000

Time: Q4 2025

1. Context:

This investment aims at supporting climate and environmental objectives. Reform measure P1C5I1 consists of two elements. Firstly, it comprises the treatment of fields with gypsum. Secondly supports investment and R&D projects on nutrient recycling from nutrient rich waste streams from urban areas.

Target 49 consist of the gypsum treatment of at least 50 000 hectares of fields which followed milestone 48 award of the competitive call for the supply, transport and distribution of gypsum by contractors.

Target 49 is the first target of the investment, and it follows the completion of milestone 48 consisting of the launch of the competitive call for proposals for the supply, transport and distribution of gypsum, and milestone 50 consisting in the award of nutrient recycling and recovery projects. It is accompanied by target 51 nutrient recycling project reports submitted in this payment request. Target 49 (together with target 51) represents the final step of the measure.

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 treated fields	Copy of the documents in the ELY Centre for Southwest Finland database identifying the list of all the fields treated with gypsum. The table includes information (i) date of treatment, (ii) parcel (field) number of field treated, (iii) hectares treated for each field and (iv) invoice number.
3	Contractor invoices	Copy of invoices issued by the contractors related to the

		spreading of the gypsum on the fields.
4	Invoices with field treatment attachment dated between 14 September 2022 and 30 October 2025	In the context of the sampling analysis, 38 invoices corresponding to 60 field treatments were provided. Each invoice includes a separate annexed list which are part of the invoice, containing the following information: the gypsum treatments, the date of treatments and hectares covered by each treatment.
5	Contract on the supply, transport and distribution of gypsum	Copy of the contract signed on 7 July 2022 between the ELY Centre for Southwest Finland and the chosen consortium during the tender process supply, transport and distribution of gypsum including copy of the service description provided by the consortium (pages 51-59), terms and responsibilities for both the contractor and the ELY Centre for Southwest Finland included in the signed contract found in Annex XII (pages 60-70) and the procurement contract regarding public procurement of services (pages 20-49)

3. Analysis:

At least 50 000 hectares of fields shall be treated with gypsum. Furthermore, in line with the description of the measure, **the measure consists of the treatment of fields with gypsum.**

Following the competitive call for proposals for the supply, transport and distribution of gypsum assessed in milestone 48, Movere Oy as a consortium together with Yara Suomi Oy and Hankkija Oy was chosen as the contractor for the supply, transport and spreading of gypsum. The contract between the consortium and the ELY Centre for Southwest Finland was signed on 06 July 2022 (item 5 on the evidence list, page 75). In line with the detailed service description (page 50-59 of item 5 on the evidence list), the spread of gypsum was then offered to farmers. Subsequently, shipment and spreading of gypsum was provided by the selected contractors to the granted farmers on their arable fields in accordance with the government decree on the support for gypsum treatment of agricultural land in 2020–2030 (510/2020). As shown by the combined provision of the detailed

service description (pages 50-59) and chapter 6 of the contract (item 5 on the evidence list), the supply, transport, and spreading of gypsum are divided between the different consortium partners.

The contract included in item 5 of the evidence list specifies that its aim includes the treatment of at least 50000 hectares with gypsum (page 1), with the treatment consisting of spreading of gypsum on fields (section 2. “Object and objective of the procurement”, page 2 of item 5 of the evidence list). A detailed service description provided by the consortium on pages 50-59 includes a description of how the farmers are contacted by the consortium partners and the modalities applied to the spreading of gypsum.

The costs related to the treated fields were invoiced to ELY Centre for Southwest Finland by Movere Oy and copies of the invoices were sent to the ELY Centre for Southwest Finland including invoice-specific encrypted attachments with field specific information regarding the spreading of gypsum conducted by their subcontractors as provided in the contract. Invoices, provided in item 3 of the evidence list, contain the following information: company performing the service, amount invoiced and date of invoice issuance. Only treated fields could be invoiced by Movere Oy as provided by the contract (item 5 of the evidence list, page 67). However, the invoice from Movere Oy did not include the cost for the supply of gypsum which was invoiced separately by Hankkija Oy (item 5 of the evidence list, page 54). For this reason, some invoices do not have information on fields treated in their annex.

Data regarding all the fields treated with gypsum is saved in the ELY Centre for Southwest Finland - Access and GIS databases. The data is derived from the information listed in the encrypted attachments sent by the contractor during the invoice process. The ELY Centre for Southwest Finland database is updated after the invoices, together with the encrypted attachment files, have been checked and processed by the ELY Centre for Southwest Finland before its payment. The ELY Centre for Southwest Finland database of fields treated with gypsum includes information regarding the fields (or parts of the fields) that have been treated with gypsum during the project. Data was then compiled into the table (item 2 in the evidence list) extracted from the ELY Centre for Southwest Finland database on 17 March 2026. The listed information includes field specific information regarding the spreading of gypsum on each field including 1) the application’s case number (Finnish Asianumero), 2) the beneficiary’s business ID (Finnish Tuensaajan Y-tunnus), 3) field parcel number (Finnish Lohkonumero), 4) date of decision (Finnish Päätöspäivä), 5) granted subsidy in hectares (Finnish Myönnetty tuki (ha)), 6) hectares treated (Finnish Levitetty (ha)), 7) date of gypsum treatment (Finnish Levityspäivä), 8) price (VAT 0 %) (Finnish Hinta (alv 0 %)), 9) contractor business ID (Finnish Urakoitsijan Y-tunnus), 10) invoice date (Finnish laskutuspäivä) and 11) the invoice number (Finnish laskun numero). The field-specific information listed in item 2 of the evidence list can be linked with the corresponding contractor invoices found in item 3 of the evidence list through a cross-referencing of the invoice dates and invoice numbers.

The total amount of hectares treated can be found in item 2 of the evidence list, at the bottom of the column called Levitetty (page 282). The total, obtained by summing up the area of all individual treatments, amounts to 51634.31 hectares, thus exceeding the goal of target 49 by 1634.31 hectares.

The signed contractor invoices (item 3 on the evidence list) include the contractor and Business ID of the company carrying out the gypsum treatment, the date of invoice issuing and amount claimed. Moreover, in the annexed tables to the invoices, submitted by the contractors to the ELY centre in order to detail each field treatment(item 4 on the evidence list) date of treatment, parcel number

and area treated is shown. All invoices have been processed by the ELY Centre for Southwest Finland.

Following the selection of a random sample of 60 units from the list of treated fields (evidence 2), Finland submitted the relevant Annexes to the invoices (evidence 4) showing: (i) date of treatment, (ii) parcel number of field treated, (iii) hectares treated for each field and (iv) invoice number. The evidence provided for a sample of 60 units confirmed the treatment by the consortium of 51634.31 hectares, thus exceeding the goal of Target 49 by 1634.31 hectares. On this basis, it is considered that all the constitutive elements of this target have been satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 51 - Project reports submitted

Related Measure: P1C5.I1 Gypsum treatment and nutrient recycling

Quantitative Indicator: Number

Baseline: 0

Target: 7

Time: Q4 2025

1. Context:

The objective of the investment is to support climate and environmental objectives in the agricultural sector. The investment consists of two parts: treating arable land with gypsum and promoting nutrient recycling from nutrient-rich waste streams from urban areas through investment and R&D projects on nutrient recycling.

Target 51 applies to the second part of the measure and consists of the submission by recipient entities of at least seven project reports for projects awarded grants under the calls for applications referred to in this measure. Projects are expected to reach a weighted average of at least 50% of enhanced nutrient recycling and recovery of the recoverable nutrients or biomass in wastewater.

Target 51 is the final target of the investment, and it follows the completion of milestone 48 – award of projects for the supply, transport and distribution of gypsum and milestone 50 – providing for the award of grants for application for nutrient recycling and recovery. It is accompanied by target 49 - fields treated with gypsum - in this payment request. Target 51 (together with target 49) represents the final step of the measure.

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	Project report ”Urjalan jätevedenpuhdistamon lietteet energiapuuksi ja hiileksi (RAVINNEHIILI)” (VN/6398/2022)	Final Project report “Urjalan jätevedenpuhdistamon lietteet energiapuuksi ja hiileksi (RAVINNEHIILI)” - Digi Toilet Systems Oy (VN/6398/2022). The project was carried out by DTS Finland Oy, Carbons Finland Oy and Tmi Salo. Period of implementation: 1 May 2022 to 31 December 2024. Pages 35 and 36 include the “Annex to verify the results of the project”.

		Pages 37 to 40 include the signed decision from the Ministry of Environment to approve the payment of the awarded grant, including grant beneficiary, business ID, grant decision, award case number.
3	Project report “Pienestä Puhdistamosta Ravinteet Irti (PIPPURI)” (VN/6397/2022)	Project report “Pienestä Puhdistamosta Ravinteet Irti (PIPPURI)” (VN/6397/2022). The project was carried out by Virrat City Water Services. Period of implementation: 1 September 2022 to 30 November 2024. Pages 17 to 19 include the “Annex to verify the results of the project”. Pages 20 to 23 include the signed decision from the Ministry of Environment to approve the payment of the awarded grant, including grant beneficiary, business ID, grant decision, award case number.
4	Project report “Fosforin talteenotto ja hyödynnettävyys BioP jätevesiprosessista (BioP-Rec)” (VN_6276_2022)	Project report “Fosforin talteenotto ja hyödynnettävyys BioP jätevesiprosessista (BioP-Rec)” (VN_6276_2022). The project was carried out by Prizztech Oy. Period of implementation: 1 September 2022 to 30 November 2024. Pages 24 and 25 include the “Annex to verify the results of the project”. Pages 26 to 29 include the signed decision from the Ministry of Environment to approve the payment of the awarded grant, including grant beneficiary, business ID, grant decision, award case number.
5	Project report “Jätevesien ravinteiden ja hiilen kokonaisvaltainen talteenotto (RAHI 2)” (VN_6391_2022)	Project report “Jätevesien ravinteiden ja hiilen kokonaisvaltainen talteenotto (RAHI 2)” (VN_6391_2022). The project was implemented by Helsinki Region Environmental Services Authority HSY. Period of implementation: 1.1.2023-31.10.2025. Pages 39 to 42 include the “Annex to verify the results of the project”. Pages 43 to 46 include the signed decision from the Ministry of Environment to approve the payment of the awarded grant, including grant beneficiary, business ID, grant decision, award case number.
6	Project report Jätevesilietteen typen jalostus Riihimäen biokaasulaitoksella (TYPRII) (VN_10227_2023)	Project report “Jätevesilietteen typen jalostus Riihimäen biokaasulaitoksella (TYPRII)” (VN_10227_2023). The project was implemented by Gasum Oy. Period of implementation: 1.4.2023-31.12.2025. Pages 11 to 13 include the “Annex to verify the results of the project”. Pages 14 to 16 include the signed decision from the Ministry of Environment to approve the payment of the awarded grant, including grant beneficiary, business ID, grant decision, award case number.

7	Project report “Biokaasulaitoksen jäteveden kiintoaineen ja fosforin poisto (BKL fosfori)” (VN/9623/2023)	Project report “Biokaasulaitoksen jäteveden kiintoaineen ja fosforin poisto (BKL fosfori)” (VN/9623/2023). The project was implemented by Lakeuden Etappi Oy. Period of implementation: 28.3.2023 – 31.12.2024. Pages 6 to 8 include the “Annex to verify the results of the project”. Pages 9 to 11 include the signed decision from the Ministry of Environment to approve the payment of the awarded grant, including grant beneficiary, business ID, grant decision, award case number.
8	Project report Jätekeskuksen vesien ravinteiden talteenoton paikallinen symbioosi (KIERTO) (VN_10065_2023)	Project report “B Jätekeskuksen vesien ravinteiden talteenoton paikallinen symbioosi (KIERTO)” (VN_10065_2023). The project was implemented by Päätoteuttaja Jätekukko Oy. Period of implementation: 1.04.2023-30.11.2024. Pages 33 to 36 include the “Annex to verify the results of the project”. Pages 37 to 40 include the signed decision from the Ministry of Environment to approve the payment of the awarded grant, including grant beneficiary, business ID, grant decision, award case number.
9	Copies of the grant award notifications of projects funded by RRF (Next Generation EU)	The evidence presents a list of all selected projects under all the nutrient recycling calls launched under this measure and the successful applicants including a summary of the evaluation of the projects submitted for the two rounds of calls for applications in which the responsible authority evaluates the project proposals with regard to its evaluation criteria.
10	Screenshot of VAHVA system	Screenshot of the Finnish government’s document management software VAHVA showing date of submission of project “Urjalan jätevedenpuhdistamon lietteet energiapuuksi ja hiileksi (RAVINNEHIILI)” - Digi Toilet Systems Oy (VN/6398/2022)
11	Screenshot of VAHVA system	Screenshot of the Finnish government’s document management software VAHVA showing date of submission of project “Pienestä Puhdistamosta Ravinteet Irti (PIPPURI)” (VN/6397/2022)
12	Screenshot of VAHVA system	Screenshot of the Finnish government’s document management software VAHVA showing date of submission of project “Fosforin talteenotto ja hyödynnettävyys BioP jätevesiprosessista (BioP-Rec)” (VN_6276_2022)
13	Screenshot of VAHVA system	Screenshot of the Finnish government’s document management software VAHVA showing date of submission of project “Jätevesien ravinteiden ja hiilen

		kokonaisvaltainen talteenotto (RAHI 2)" (VN_6391_2022)
14	Screenshot of VAHVA system	Screenshot of the Finnish government's document management software VAHVA showing date of submission of project "Jätevesilietteen typen jalostus Riihimäen biokaasulaitoksella (TYPRII)" (VN_10227_2023)
15	Screenshot of VAHVA system	Screenshot of the Finnish government's document management software VAHVA showing date of submission of project "Biokaasulaitoksen jäteveden kiintoaineen ja fosforin poisto (BKL fosfori)" (VN/9623/2023)
16	Screenshot of VAHVA system	Screenshot of the Finnish government's document management software VAHVA showing date of submission of project "B Jätekeskuksen vesien ravinteiden talteenoton paikallinen symbioosi (KIERTO)" (VN_10065_2023)

3. Analysis:

At least seven project reports shall be submitted by recipient entities […]

Seven project reports were submitted by recipient entities referred to in this measure (items 2-8 on the evidence list). The project reports (items 2-8 in the evidence list) were drafted upon completion of the projects and provide information on: objectives, implementation detailing steps of the project, results, impact of the project, communication, financial report and costs, summary and conclusions. Each report includes a supplementary result annexe called "Annex to verify the results of the Project" (*Liite hankkeen tulosten todentamiseksi*).

In the submission process, the grant recipient entity - or one of the grant recipients – 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 8 June 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 were effectively submitted, as set out in the Council Implementing Decision. In addition, Finland submitted screenshots showing the page of the Finnish government's document management software VAHVA as verified during the on-the-spot check (items 10-16 on the evidence list). This shows that the seven project reports were submitted.

[…] for projects awarded grants under the calls for applications referred to in this measure […]

The Ministry of Environment of Finland organised a total of two open calls for funding under this measure. The notification of award of all grants under the open calls for application for nutrient recycling and recovery were assessed in milestone 50, a copy of the grant award notifications of projects is provided in item 9 on the evidence list. The project reports (items 2-8 on the evidence list) and the grant award notification reported in item 9, match by title, beneficiary, and the unique reference number assigned by the Finnish authorities to the dossiers, namely the set of documents and records relating to the same project for administrative processing.

Each signed decision from the Ministry of Environment approving payment of the awarded grant, includes a section called "Viitteet" (reference) where the grant decision date and reference is indicated (page 37 item 2, page 20 item 3, page 26 item 4, page 39 item 5, page 16 item 6, page 9 item 7, page 33 item 8 on the evidence list), proving that the projects were awarded grants under the calls for applications referred to in this measure.

[…] reaching on average weighted enhanced nutrient recycling and recovery of at least 50% of the recoverable nutrients or biomass in wastewater.

Grant recipients were requested to fill out the supplementary results annex to ensure that each project reported their results for nutrient recovery in a uniform and comparable way, using the same units. These supplementary annexes "Annex to verify the results of the Project" (*Liite hankkeen tulosten todentamiseksi*) (items 2-8 on the evidence list) are structured around direct questions aimed at reporting the nutrient recovery rates and the total amount recovered under each project. Coherently with the calls requirements, nutrients recovery focuses on nitrogen and/or phosphorus, which are therefore the nutrients reported in the described Annexes. If several methods have been studied in the project, results are presented separately for each method.

Specifically, each supplementary results annex presents:

- the mass flow of nutrient(s) (=input mass flow, e.g. 100 kg nitrogen per day) processed in each project; and

the mass flow of nutrient(s) recovered under the project (=output mass flow); and/or the recovery rate measured as output/input mass flow.

To illustrate, the method for calculating the nutrient recovery rate is presented below. The mass flow of nutrient(s) is shown in brackets for the input, e.g. sewage sludge or slurry, and for the output, e.g. produced nutrient product.

Calculating the nutrient recovery rates for phosphorus (P) and nitrogen (N):

Input (10 kg P/d) ⟶ **Output 1 (6 kg P/d)** ⟶ P recovery rate = 6/10 = 60 %

Input (100 kg N/d) ⟶ **Output 2 (50 kg N/d)** ⟶ N recovery rate = 50/100 = 50 %

The weighted average of recovery rates across the seven projects uses the input nutrient mass flow as weighting factor and it is calculated separately for the results of phosphorus recovery, and of nitrogen recovery. Specifically, the weighted average for both phosphorus and nitrogen is calculated as:

$$A_i = 100\,\frac{input\ mass\ flow_{1,i} recovery\ rate_{1,i} + \cdots + input\ mass\ flow_{N,i} recovery\ rate_{N,i}}{input\ mass\ flow_{1,i} + \cdots + \ input\ mass\ flow_{N,i}}$$

where i = Phosphorus or Nitrogen, and N is the total number of experiments under the seven projects.

This approach accounts for variations in input and output mass and ensures that the recovery performance is normalised relative to the total nutrient loading introduced into the system.

- **Digi Toilet Systems Oy, VN/6398/2022**

The evidence is provided in item 2 on the evidence list. As shown on page 36, phosphorus recovery rate achieved was 48% on average - answer c). For nitrogen, the recovery rate was 48% on average - answer d). Total amount of nutrients recovered was 5.3 kg/d + 13 kg/d = 18.3 kg/d - shown in answer g). By calculation for phosphorus, the input mass flow is 5.3 kg P/d / 48% = 11.0 kg P/d. For nitrogen, the input mass flow is 13.0 kg N/d / 48% = 27.1 kg N/d.

Results for phosphorus: 11.0 kg P/d processed, 48% recovery rate achieved. Weighted recovery rate is 5.3 kg P/d

Results for nitrogen: 27.1 kg N/d processed, 48% recovery rate achieved. Weighted recovery rate is and 13.0 kg P/d for nitrogen.

- **Virtain kaupunki, VN/6397/2022**

The evidence is provided in item 3 on the evidence list. As shown on page 18, no recovery rate was achieved - answer c) and d). The amount of nutrients processed was 0.88 kg P/d and 8.0 kg N/d. The total amount of nutrients processed was 0.88 kg/d + 8.0 kg/d = 8.9 kg/d as shown in answer g).

Results for phosphorus: 0.88 kg P/d processed, 0% recovery rate achieved

Results for nitrogen: 8.0 kg N/d processed, 0% recovery rate achieved

Weighted recovery rate is 0 for both Phosphorus and nitrogen.

- **Prizztech Oy, VN/6276/2022**

The evidence is provided in item 4 on the evidence list. As shown on page 25, phosphorus recovery rate achieved was 22% on average - answer b). Nitrogen recovery was not an objective of this project - answer d). The amount of total phosphorus processed during the trial runs was 0.021 kg P/d - answer g).

Results for phosphorus: 0.02 kg P/d processed, 22% recovery rate achieved. Weighted recovery rate for Phosphorus is 0 kg P/d.

- **Helsingin seudun ympäristöpalvelut -kuntayhtymä HSY, VN/6391/2022**

The evidence is provided in item 5 on the evidence list. As shown on page 40 for sub-project 1, (phosphorus recovery from wastewater using the RAVITA process) phosphorus recovery rate achieved was 51% on average - answer b). No nitrogen recovery was forseen. During the trial runs, the amount of phosphorus processed was 8–15 g P/d (on average 11.5 g P/d) - answer g) page 41. Weighted recovery rate for Phosphorus is 6.3 g/d or 0 P/d.

In sub-project 2, (phosphorus and nitrogen recovery from sludge by pyrolysis), the recovery rate for phosphorus was 95% - answer c) page 41. For nitrogen, the recovery rate was 50% - answer d) page 42. The amount of nutrients in the input was 36.6 kg P/d and 32.4 kg N/d as shown in answer g) page 42. The amount of phosphorus recovered was 34.8 kg P/d, and the amount of nitrogen recovered was 16.2 kg N/d.

Results for phosphorus:

- Sub-project 1: 0.01 kg P/d processed, 51% recovery rate achieved. Weighted recovery rate for Phosphorus is 0 kg P/d.
- Sub-project 2: 36.6 kg N/d processed, 95% recovery rate achieved. Weighted recovery rate for Phosphorus is 34.77 P/d.

Results for nitrogen:

- Sub-project 2: 32.4 kg N/d processed, 50% recovery rate achieved. Weighted recovery rate for nitrogen is 16.2 kg N/d.

- **Gasum Oy, VN/10227/2023**

The evidence is provided in item 6 on the evidence list. As shown on page 13 nitrogen recovery rate achieved was 88% on average - answers b) and d). Total amount of nutrients recovered was 727 kg/d. An average of 823 kg of nitrogen per day (796 – 851 kg N/d) has entered the installation - answers b) and d). Phosphorus recovery was not an objective of this project.

Results for nitrogen: 823 kg N/d processed, 88% recovery rate achieved. Weighted recovery rate is 724.2 kg P/d for nitrogen.

- **Lakeuden Etappi Oy, VN/9623/2023**

Thevidence is provided in item 7 on the evidence list. As shown on page 7 phosphorus recovery rate achieved was 33% on average - answers c). The amount of phosphorus processed is 9.1 kg P/d - answers c). Nitrogen recovery was not an objective of this project.

Results for phosphorus: 9.1 kg P/d processed, 33% recovery rate achieved. Weighted recovery rate is 3.0 kg P/d for Phosphorus.

- **Jätekukko Oy, VN/10065/2023**

Evidence is provided in item 8 on the evidence list. For this project multiple methods to enhance nutrient recycling and recovery were tested.

With method 1 (chemical coagulation and separation), the phosphorus recovery rate was 80–90%, on average 85% - as shown in answer b) page 34. The amount of phosphorus processed during the pilot studies was 0.15 kg P/d - answer c) page 34. For nitrogen, the recovery rate was on average 20% - answer d) in page 34. The amount of nitrogen processed during the pilot studies was 0.9 kg N/d - answer d) in page 34.

With method 2 (biochar filtration), the phosphorus recovery rate was on average 24.8% - answer c) page 35. For nitrogen, the recovery rate was on average 4.8% - answer d) page 35. The amount of phosphorus recovered during the small-scale trial runs was 0.24 g P/d, and the amount of nitrogen was 0.34 g N/d - answer g) page 35. The amounts of nutrients processed can be calculated from these figures dividing the recovered nutrient amount by the recovery rate. For phosphorus, the input mass flow is 0.24 g P/d / 24.8% = 0.97 g P/d, and for nitrogen, the input mass flow is 0.34 g N/d / 4.8 % = 7.1 g N/d.

With method 3 (activated carbon filtration), the phosphorus recovery rate was on average 22.3% - answer c) page 35. For nitrogen, the recovery rate was on average 16.9% - answer d) page 35. The amount of phosphorus recovered during the trial runs was 0.22 g P/d, and the amount of nitrogen was 1.6 g N/d - answer g) page 36. The amounts of nutrients processed can be calculated from these figures dividing the recovered nutrient amount by the recovery rate. For phosphorus, the input mass flow is 0.22 g P/d / 22.3% = 0.99 g P/d, and for nitrogen, the input mass flow is 1.6 g N/d / 16.9 % = 9.5 g N/d.

With method 4 (biological treatment combined with electrocoagulation), the phosphorus recovery rate was 95.7–97.8%, on average 97.3% - answer c) page 36. The amount of phosphorus processed during the pilot studies was 0.033 kg P/d in the electrocoagulation unit - answer c) page 36. For nitrogen, the recovery rate was 1.0–66.4% and on average 16.7% - answer d) page 36. The amount of nitrogen processed during the pilot studies was 2.33 kg N/d in the electrocoagulation unit - answer d) page 36.

For calculating the weighted average of all the projects, the results from methods of 1 and 4, and the average results from methods 2 and 3, are counted separately in the weighted average.

Results for phosphorus:

- Method 1: 0.15 kg P/d processed, 85% recovery rate achieved. Weighted recovery rate is 0.1 kg P/d.
- Method 2: 0.001 kg P/d processed, 25% recovery rate achieved. Weighted recovery rate is 0 kg P/d
- Method 3: 0.001 kg P/d processed, 22% recovery rate achieved. Weighted recovery rate is 0 kg P/d
- Method 4: 0.03 kg P/d processed, 97% recovery rate achived. Weighted recovery rate is 0 kg P/d for Phosphorus.

Results for nitrogen:

- Method 1: 0.9 kg N/d processed, 20% recovery rate achieved. Weighted recovery rate is 0.2 kg N/d.
- Method 2: 0.007 kg N/d processed, 4.8% recovery rate achieved
- Method 3: 0.009 kg N/d processed, 17% recovery rate achieved

- Method 4: 2.3 kg N/d processed, 17% recovery rate achieved. Weighted recovery rate is 0.4 kg N/d.

Results: Average nutrient recovery rates achieved in the projects

The weighted average was calculated for phosphorus and nitrogen, using the nutrient recovery rates achieved in each project, and the processed nutrient amounts as weighting factors. If different methods were applied in the same project, the results from each of the inputs were included separately in the calculation.

The calculation results for phosphorus are as follows:

$$\frac{(48\% \times 11\ \text{kg P/d}) + (0\% \times 0.88\ \text{kg P/d}) + (22\% \times 0.02\ \text{kg P/d}) + (51\% \times 0.01\ \text{kg P/d}) + (95\% \times 37\ \text{kg P/d}) + (33\% \times 9.1\ \text{kg P/d}) + (85\% \times 0.15\ \text{kg P/d}) + (25\% \times 0.001\ \text{kg/d}) + (22\% \times 0.001\ \text{kg P/d}) + (97\% \times 0.03\ \text{kg P/d})}{(11\ \text{kg P/d} + 0.88\ \text{kg P/d} + 0.02\ \text{kg P/d} + 0.01\ \text{kg P/d} + 37\ \text{kg P/d} + 9.1\ \text{kg P/d} + 0.15\ \text{kg P/d} + 0.001\ \text{kg P/d} + 0.001\ \text{kg P/d} + 0.03\ \text{kg P/d})}$$

$$\frac{(48\% \times 27\ \text{kg N/d}) + (0\% \times 8.0\ \text{kg N/d}) + (50\% \times 32\ \text{kg N/d}) + (88\% \times 823\ \text{kg N/d}) + (20\% \times 0.9\ \text{kg N/d}) + (4.8\% \times 0.007\ \text{kg N/d}) + (17\% \times 0.009\ \text{kg N/d}) + (17\% \times 2.3\ \text{kg N/d})}{(27\ \text{kg N/d} + 8.0\ \text{kg N/d} + 32\ \text{kg N/d} + 823\ \text{kg N/d} + 0.9\ \text{kg N/d} + 0.007\ \text{kg N/d} + 0.009\ \text{kg N/d} + 2.3\ \text{kg N/d})}$$

The total weighted recovery rate for Phosphorus is 74.8 % and total weighted recovery rate for **Nitrogen is 84.4%** in excess of the target. Provided that as far as this target is concerned, in line with what was required by the original call, nutrients recovery coincides with phosphorus and nitrogen, both nutrients separated as well as if the average is combined exceeds the 50% weighted average enhanced nutrient recycling and recovery of the recoverable nutrients or biomass in wastewater.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 54 - Project reports submitted

Related Measure: P1C5I2 - Climate-resilient measures in the land use sector

Quantitative Indicator: Number

Baseline: 0

Target: 7

Time: Q4 2025

1. Context:

The objective of this measure is to support climate-sustainable land use methods in the forestry sector ("precision forestry"). This investment consists of projects promoting the sustainability of forests.

Target 54 consists of the submission by recipient entities of at least seven project reports for projects awarded grants under the calls for applications referred to in this measure.

Target 54 is the last target of the investment, and it follows the completion of milestone 52 consisting in the publication of the call(s) for proposals and milestone 53, related to the notification of the award of all the grants.

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	Final project report of PUUVA	Final project report of "Puulajivalikoiman monipuolistaminen metsänhoidossa ilmastokestävyyden lisäämiseksi -hankkeessa" (PUUVA). The project was implemented by the Natural Resources Institute Finland (Luke) and the Finnish Forest Institute (Metsäkeskus). Period of implementation: 20.5.2022–15.11.2024. Link to the report: https://mmm.fi/-/puulajivalikoiman-monipuolistaminen-metsanhoidossa-ilmastokestavyyden-lisaamiseksi-puuva-
3	Final project report of KoMe	Final project report "Kohdennetulla metsänlannoituksella kestävää kasvua ja hiilensidontaa" (KoMe). The project was implemented by the Natural Resources Institute Finland (Luke), the Finnish Forest Institute (Metsäkeskus) and Metsäteho. Period of implementation: 1.4.2022–31.12.2024. Link to the report: https://mmm.fi/-/kohdennetulla-

		metsanlannoituksella-kestavaa-kasvua-ja-hiilensidontaa-kome-
4	Final project report of TurvaHiili	Final project report “Heikkotuottoisten metsäojitettujen soiden ennallistaminen – oikeilla kohdevalinnoilla ja hyvillä käytänteillä kohti turvattua maaperän hiilivarastoa ja kohentunutta toiminnallista monimuotoisuutta” (TurvaHiili). The project was implemented by University of Eastern Finland (UEF), University of Helsinki (HY), Geology Research Centre (GTK), Natural Resources Institute Finland (Luke). Reporting period of implementation: 20.5.2022 – 15.11.2024. Link to the report: https://mmm.fi/-/heikkotuottoisten-metsaojitettujen-soiden-ennallistaminen-oikeilla-kohdevalinnoilla-ja-hyvilla-kaytanteilla-kohti-turvattua-maaperan-hiilivarastoa-ja-kohentunutta-toiminnallista-monimuotoisuutta-turvahiili-
5	Final project report of KUOPUS	Final project report “kuolleen puun seurantamenetelmän kehittäminen” (KUOPUS). The project was implemented by Finnish Forest Centre and Arbonaut. Period of implementation: 1.1.2023 – 30.11.2024. Link to the report: https://mmm.fi/-/kuolleen-puun-seurantamenetelman-kehittaminen-kuopus-
6	Final project report of LUOMUHAKKUU	Final project report “Luonnonmukainen täsmäpuuhakkuu (LUOMUHAKKUU). The project was implemented by University of Helsinki, Tampere Vocational College and Arbonaut Oy. Reporting period until 26.11.2024. Link to the report: https://mmm.fi/-/luonnonmukainen-tasmapuuhakkuu-luomuhakkuu-
7	Final project report of KESTOTÄSMÄ	Final project “KESTÄVÄN TÄSMÄMETSÄTALOUDEN TODENTAMINEN JA MENETELMÄT” (KESTOTÄSMÄ). The project was implemented by the Finnish Forest Institute (Suomen metsäkeskus), VTT and Metsäteho Oy. Link to the report: https://mmm.fi/-/kestavan-tasmametsatalouden-todentaminen-ja-menetelmat-kestotasma-
8	Final project report of IlmoStar	Final project report “Kohti ilmastokestävämpää ja monimuotoisempaa puunkorjuuta sensoriteknologian ja tarkan paikkatiedon avulla” (IlmoStar). The project was implemented by the National Land Survey of Finland's Geospatial Research Institute FGI (coordinator), the University of Eastern Finland (UEF), Natural Resources Institute Finland (LUKE) and Ponsse

		Plc. Reporting period 1.3.2023 – 30.10.2025. Link to the report: https://mmm.fi/-/kohti-ilmastokestavampaa-ja-monimuotoisempaa-puunkorjuuta-sensoriteknologian-ja-tarkan-paikkatiedon-avulla-ilmostar-
9	Final project report of MetsäKaksonen	Final project report "Kansallinen kaukokartoitus ja metsien digitaalinen kaksonen" (MetsäKaksonen). The project was implemented by Suomen metsäkeskus, Maanmittauslaitos, Metsähallitus Metsätalous Oy. Reporting period 1.3.2023 – 31.10.2025. Link to the report: https://mmm.fi/-/kansallinen-kaukokartoitus-ja-metsien-digitaalinen-kaksonen-metsakaksonen-1
10	Final project report of E-Täsmä	Final project report "Monitavoitteiseksi täsmämetsätalouden osaajaksi – etänä (E-täsmä). The project was implemented by Finnish Forest Centre, Natural Resources Institute Finland, Peimari Educational Consortium, University of Turku. Reporting period 1.4.2023–30.9.2025. Link to the report: https://mmm.fi/-/monitavoitteiseksi-tasmametsatalouden-osaajaksi-etana-e-tasma-
11	Submission of final report, PUUVA	Screenshot from the Finnish government's document management software VAHVA for submission of PUUVA project.
12	Submission of final report, KoMe	Screenshot from the Finnish government's document management software VAHVA for submission of KoMe project.
13	Submission of final report, TurvaHiili	Screenshot from the Finnish government's document management software VAHVA for submission of TurvaHiili project.
14	Submission of final report, KUOPUS	Screenshot from the Finnish government's document management software VAHVA for submission of KUOPUS project.
15	Submission of final report, E-Täsmä	Screenshot from the Finnish government's document management software VAHVA for submission of E-Täsmä project.
16	Submission of final report, LUOMUHAKKUU	Screenshot from the Finnish government's document management software VAHVA for submission of LUOMUHAKKUU project.
17	Submission of final report, KESTOTÄSMÄ	Screenshot from the Finnish government's document management software VAHVA for submission of KESTOTÄSMÄ project.
18	Submission of final report, IlmoStar	Screenshot from the Finnish government's document management software VAHVA for submission of IlmoStar project.
19	Submission of final report, MetsäKaksonen	Screenshot from the Finnish government's document management software VAHVA for submission of MetsäKaksonen project.
20	Approval for final payment,	Exchange of emails showing approval by the

	PUUVA	Ministry of Agriculture and Forestry to disburse final payment for the project. .
21	Approval for final payment, KoMe	Exchange of emails showing approval by the Ministry of Agriculture and Forestry to disburse final payment for the project.
22	Approval for final payment, TurvaHiili	Exchange of emails showing approval by the Ministry of Agriculture and Forestry to disburse final payment for the project.
23	Approval for final payment, KUOPUS	Exchange of emails showing approval by the Ministry of Agriculture and Forestry to disburse final payment for the project.
24	Approval for final payment, LUOMUHAKKUU	Exchange of emails showing approval by the Ministry of Agriculture and Forestry to disburse final payment for the project.
25	Approval for final payment, KESTOTÄSMÄ	Report from the Ministry of Agriculture and Forestry approving final payment for the project. Signed on 12.11.2025
26	Approval for final payment, IlmoStar	Report from the Ministry of Agriculture and Forestry approving final payment for the project. Signed on 12.11.2025
27	Approval for final payment, MetsäKaksonen	Report from the Ministry of Agriculture and Forestry approving final payment for the project. Signed on 10.12.2025
28	Approval for final payment, E-Täsmä	Report from the Ministry of Agriculture and Forestry approving final payment for the project. Signed on 18.11.2025
29	Terms of reference for funding call 1	Terms of reference of open call for funding organized on 9.11.-15.12.2021 stating the objective of the measure to beneficiaries.
30	Terms of reference for funding call 2	Terms of reference of open call for funding organized on 8.9.-11.10.2022 stating the objective of the measure to beneficiaries.
31	Publication of funding call 1 results from the Ministry's website	List of announcements of project call results for call 1 - https://mmm.fi/-/kestavan-kasvun-ohjelmasta-yhteensa-3-8-miljoonan-euron-rahoitus-viidelle-metsataloushankkeelle
32	Publication of funding call 2 results from the Ministry's website	List of announcements of project call results for call 2 - https://mmm.fi/-/kestavan-kasvun-ohjelmasta-4-4-miljoonan-euron-rahoitus-neljalle-metsataloushankkeelle-1

3. Analysis:

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

At least seven project reports shall be submitted by recipient entities […]

According to the evidence provided, nine project reports were submitted by recipient entities for projects awarded grants under the calls for applications referred to in this measure (items 2-10 on the evidence list), thus exceeding the goal of target 54 by 2 project reports. In the submission

process, one of the recipient entities of each project submits the final project report to the Ministry of Agriculture and Forestry that records and stores the project report into an internal IT system called VAHVA showing name of the project, reference number, the submitting institution and the date the report was uploaded in the system. The Commission services conducted an on-the-spot check on 10 March 2026 to verify the submission of the project reports of all projects awarded grants under the calls provided to in this measure. This check was completed successfully, confirming that all the project reports were effectively submitted, as set out in the Council Implementing Decision. In addition, Finland submitted screenshots showing the page of the Finnish government's document management software VAHVA as verified during the on-the-spot check (items 11-19 on the evidence list).

The project reports were drafted upon completion of the projects and provide - with some minor language variation - a standard set of information on: steps taken by the beneficiary to execute the approved project, beneficiaries of the grants, projects goals/objectives, methodology, implementation, final achievements, resources involved, costs incurred and summary.

Each funding decision (assessed under milestone 53) under the sections "Payment" and "Project reporting and publication of results" requires submission of reports as a prerequisite to receive payments. Items 19 to 27 are approvals by the responsible officer that the objectives of the projects have been fulfilled and final report submitted, therefore assessing that the final payment could be made.

[…] for projects awarded grants under the calls for applications referred to in this measure.

The Ministry of Agriculture and Forestry of Finland organised a total of two open calls for funding under this measure. The calls were assessed in milestone 52 (items 29 and 30 on the evidence list) and the notification of the award of all the grants was assessed in milestone 53 (items 30 and 31 on the evidence list). Each project report includes a section called "Basic Information on the project" (*Perustiedot hankkeesta/Hankkeen perustiedot*) (items 2, 3, 4, 7, 8, 9 and 10 on the evidence list, beginning of the report pages 2/4) including the title of the project, the organisation that carried out the project and the implementing time. For project KUOPUS (item 5 of the evidence list) the above information is presented in the cover page while for project LUOMUHAKKUU (item 6 of the evidence list) the above information is presented in the cover page and in section 1 "presentation of the project". The funding decisions concerning the publication of the call(s) for proposals assessed in milestone 52 and notified to beneficiaries as assessed in milestone 53, match the information in the project reports regarding the title of the project, the grant winner and time.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 63 - Virtual Finland platform

Related Measure: P2C2.I2 Acceleration of data economy and digitalisation – Virtual Finland

Qualitative Indicator: Platform published

Time: Q4 2025

1. Context:

The objective of this investment is to enable the delivery of digital services for different target groups coming to Finland, including employees immigrating to Finland. The measure consists of publishing the 'Virtual Finland' platform with at least one service process integrated.

Milestone 63 concerns the publishing of the production version of the 'Virtual Finland' platform, with at least one service integrated, concerning the entry process for foreign individuals.

Milestone 63 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 the constitutive elements) has been satisfactorily fulfilled.	
2	Screenshots of and link to Virtual Finland platform	Screenshots of the Virtual Finland platform. Available in: https://virtual-finland.fi; https://comingtofinland.fi (checked on 12 May 2026)
3	Virtual Finland programme information	The programme website includes the timeline and reports of the Virtual Finland programme (10 March 2021 – 30 June 2024). Available online: https://valtioneuvosto.fi/en/projects-and-legislation/project?tunnus=UM012:00/2021
4	Virtual Finland final report, 25 June 2024	Report by the project team at the Ministry of Foreign Affairs covering the Virtual Finland programme until the publication of the production version.

3. Analysis:

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

The production version of the platform has been published (...)

Production version of the Virtual Finland platform includes that it has been released and is ready for use for end-users.

Finland provided a link to the Virtual Finland platform (item 2 of the evidence list), showing that the production version of the Virtual Finland platform has been published and is available, with accompanying screenshots in item 2 providing further support. Item 3 (website of the programme) includes a timeline of the Virtual Finland programme, showing that the Virtual Finland solutions were published in the production version between 1 January and 30 June 2024. As described in the item 4, p. 3 (final report of the Virtual Finland programme), the aim of the programme was to create a digital service platform and integrate at least one service in it promoting work-based migration.

The Commission services accessed the links provided by the authorities in item 2 on 12 May 2026 to verify that the website was published and available online. This check was completed successfully, confirming that the production version of the Virtual Finland platform has been published and is accessible online.

(...) and at least one service has been integrated, concerning the entry process for foreign individuals.

Finland provided a link to the Virtual Finland platform, together with screenshots of the platform (p. 51-54, item 2 of the evidence list), showing that visa and appointment booking information services were integrated in the Virtual Finland platform. The platform provides foreign individuals with services related to the entry process in Finland. Namely, the user is shown country-specific instructions for booking a visa appointment, the required documents by type of visa and available timeslots to book.

The Commission services accessed the links provided by the authorities in item 2 on 12 May 2026 to verify the platform integrates at least one service concerning the entry process for foreign individuals. The check was completed successfully, confirming that the visa and appointment booking information services have been integrated to the platform and are available for foreign individuals to use in the context of their entry process.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 67 - Project reports submitted

Related Measure: P2C2I3 Accelerating key technologies (Microelectronics, 6G, artificial intelligence and quantum computing)

Qualitative Indicator: Project reports submitted

Time: Q4 2025

1. Context:

The aim of this investment is to safeguard Europe's competitiveness, information security and sovereignty through new technologies. This measure consists of funding applied RDI activities, and the infrastructure supporting them, in the areas of microelectronics, 6G, artificial intelligence and quantum computing.

Milestone 67 consists of the submission of project reports by recipient entities relating to projects cumulatively awarded at least EUR 22 500 000.

Milestone 67 is the third and last milestone of the investment, and it follows the completion of target 64 related to the award of micro-electronics projects, and milestone 66 related to award of 6G, AI and quantum computing 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	Overview list of submitted project reports	List of the submitted project reports prepared by Business Finland
3	Project report with reference number 5875/31/2022	Project report submitted by the beneficiary to Business Finland
4	Project report with reference number 3090/31/2023	Project report submitted by the beneficiary to Business Finland
5	Project report with reference number 4002/31/2023	Project report submitted by the beneficiary to Business Finland
6	Project report with reference number 4614/31/2022	Project report submitted by the beneficiary to Business Finland
7	Project report with reference number 3901/31/2023	Project report submitted by the beneficiary to Business Finland
8	Project report with reference number 3904/31/2023	Project report submitted by the beneficiary to Business Finland
9	Project report with reference number 5756/31/2023	Project report submitted by the beneficiary to Business Finland
10	Project report with reference number 3942/31/2023	Project report submitted by the beneficiary to Business Finland
11	Project report with reference number 3943/31/2023	Project report submitted by the beneficiary to Business Finland

12	Project report with reference number 3911/31/2023	Project report submitted by the beneficiary to Business Finland
13	Project report with reference number 4045/31/2023	Project report submitted by the beneficiary to Business Finland
14-24	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 Finnish authorities cover all constitutive elements of the target.

Project reports shall be submitted by recipient entities relating to projects cumulatively awarded at least EUR 22 500 000.

Finland provided 11 project reports, listed in item 2, that have been submitted by the recipient entities of the grants awarded under this investment (items 3-13 on the evidence list). The project reports were submitted. 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.

The project reports contain the name and ID number of the beneficiary, the grant's unique ID number in the field labelled "*Diaari*" (format XXX/31/202X) the name of the project, the date and time of submission of the project report, and a description of how the project was carried out and the financial resources utilised. All project reports can be linked to the respective grant award notifications with the unique ID number (*diaari)*. 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*) of the corresponding grant award notification (items 14-24).

The cumulative amount awarded to all projects for which project reports were submitted is 23 284 766 EUR.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 69 - Entry into force of legal acts

Related Measure: P2C2R1 Development of the residential and commercial property information system

Qualitative Indicator: Legal acts shall have entered into force

Time: Q2 2025

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 69 concerns the entry into force of legal acts to extend the coverage of the housing information system to information on housing companies, covering the obligation of housing companies to make available basic data in structured machine-readable format and the right to access the data.

Milestone 69 is the second milestone of the reform, and it follows the completion of milestone 68, related to the adoption of amendments to Acts regarding reporting obligations and availability of data related to housing companies. It will be followed by milestone 70, related to the publication of a report confirming the technical implementation of developments to the residential and commercial property information system.

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	Residential and Commercial Property Information System Act (RCPIS Act)	Copy of the Act on the Residential and Commercial Property Information (1328/2018) including all amendments before the amendment 151/2023, published in the Statute Book of Finland on 15 January 2021 and entered into force on 1 February 2021
3	Act 151/2023 amending the RCPIS Act	Copy of and link to the publication of the Act 151/2023 amending the RCPIS Act, published in the Statute Book of Finland on 3 February 2023 and entered into force on 1 June 2023, https://www.finlex.fi/fi/laki/alkup/2023/20230151
4	Limited Liability Housing Companies Act (LLHC Act)	Copy of the Limited Liability Housing Companies Act (1599/2009) including all amendments before the amendment 152/2023, published in the Statute Book of Finland on 8 July 2022 and entered into force on 11 July

		2022
5	Act 152/2023 amending the LLHC Act	Copy of and link to the publication of Act 152/2023 amending the LLHC Act, published in the Statute Book of Finland on 3 February 2023 and entered into force on 1 June 2023, https://www.finlex.fi/fi/laki/alkup/2023/20230152

3. Analysis:

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

Entry into force of legal acts to extend the coverage of the housing information system to information on housing companies […]:

The Residential and Commercial Property Information System Act (RCPIS Act), 1328/2018 (item 2 of the evidence list), was amended by Act 151/2023 (item 3 of the evidence list), which was published on 3 February 2023 (page 1 of item 3) and entered into force on 1 June 2023 (page 4 of item 3). In order to allow for necessary technical development, obligations set out in section 17a of the RCPIS Act referred to below, entered fully into force on 30 June 2026 (page 4 of item 3).

The Limited Liability Housing Companies Act (LLHC Act), 1599/2009 (item 4 of the evidence list), was amended by Act 152/2023 (item 5 of the evidence list), which was published on 3 February 2023 (page 1 of item 5) and entered into force on 1 June 2023 (page 4 of item 5).

The amendments' extension of coverage of the housing information system to information on housing companies is detailed below.

[…] covering:
- the obligation of housing companies to make available basic data (for example housing company loans, repairs and alterations) in structured machine-readable format;

Section 17a of the RCPIS Act, created by the amendment Act 151/2023, item 3 of the evidence list, requires housing companies to disclose information in a machine-readable format via a user or a technical interface. The reporting obligation is annual for all housing companies. However, for housing companies that either have five holdings or fewer, or whose holdings are not in the ordinary course of trade, or that do not have a loan for which the liability is divided between shareholders, the reporting obligation is not annual but only upon request by a third party. The information required is defined in sections 13 and 13a, respectively amended and created by Act 151/2023, including financial data, property information, repairs and alterations performed and required, as defined in section 3 of chapter 6 of the LLHC Act. This section 3 of chapter 6 was amended by Act 152/2023, item 5 of the evidence list, including the addition of the requirement to report information of repairs and alterations.

- the right to access the data made available in structured machine-readable format.

Section 19 of the RCPIS Act, item 2 of the evidence list, determines the disclosure of information for the needs outlined in section 2, including for the exchange of shares of houses, collateral management, information needs of the administration of the housing companies and their shareholders, research, and statistics. A new paragraph was added in section 19 in the RCPIS Act

with Act 151/2023, item 3 of the evidence list, defining the right for the positive credit data register to access information from the RPCIS without a license, including on liabilities. Section 20 determines that the normal use of information via technical interface requires a licence that can be granted upon application, and grants housing companies and shareholders the right to obtain information required for the company's normal administration without a license.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 73 - Entry into force of legal acts

Related Measure: P2C3R1 - Ensuring effective supervision and enforcement of the prevention of money laundering

Qualitative Indicator: Legal acts shall have entered into force

Time: Q4-2025

1. Context:

This reform aims 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. It consists of the entry into force of legal acts, and publication of report on increasing the authorities' degree of automation in data processing and data exchange.

Milestone 73 focuses on the entry into force of legal provisions on the possibility for the Finnish Patent and Registration Office (PRH) to impose sanctions on entities, in the form of negligence fees or liquidation/deregistration, if these ignore their obligation to inform the PRH about their beneficial owners. It contains also legislative changes that establishes an application which is maintained by the Customs through which other law enforcement agencies can make and receive replies to information requests; and on defining those authorities who are competent based on their existing jurisdiction to obtain account transaction information.

Milestone 73 is the first of two milestones in this reform. It will be followed by milestone 74, related to the final report by the Steering group on the implementation of investment related to the prevention and detection of money-laundering.

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.	
2	Trade Register Act (564/2023)	Copy of the Trade Register Act (564/2023) including all amendments to date, published in the Statute Book of Finland on 30 March 2023 and entered into force on 1 June 2023, https://www.finlex.fi/fi/lainsaadanto/2023/564
3	Act Amending the Act on the Bank and Payment Account Control System (814/2022)	Copy of the Act Amending the Act on the Bank and Payment Account Control System (814/2022), published in the Statute Book of Finland on 13 September 2022 and entered into force on 15 September 2022, https://www.finlex.fi/fi/lainsaadanto/saadoskokoelma/2022/814
4	Act Amending the Act on Bank and Payment Accounts Control System (863/2025)	Copy of the Act Amending the act on Bank and Payment Accounts Control System (863/2025), published in the Statute Book of Finland on 19 August 2025 and entered into force on 1 December 2025, https://www.finlex.fi/fi/lainsaadanto/saadoskokoelma/2025/863

3. Analysis:

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

The legal acts shall enter into force […]

The Trade Register Act, 564/2023 (item 2 of the evidence list), was published in the Statute Book of Finland on 30 March 2023 (p. 1 of item 2). According to its article 39 (p.19 of item 2), the Trade Register Act entered into force on 1 June 2023.

The Act Amending the Act on the Bank and Payment Accounts Control System, 814/2022 (item 3 of the evidence list), was published in the Statute Book of Finland on 13 September 2022 (p. 1 of item 3). According to its final provisions (p.4 of item 3), the Act Amending the Act on the Bank and Payment Account Control System entered into force on 15 September 2022.

The Act Amending the Act on Bank and Payment Accounts Control System, 863/2025 (item 4 of the evidence list), was published in the Statute Book of Finland on 19 August 2025 (p. 1 of item 4). According to its Section 4 (p. 11 of item 4), the Act Amending the Act on Bank and Payment Accounts Control System entered into force on 1 December 2025.

The specific requirements of the milestone and their entry into force are detailed below.

[…] and include: Possibility for the Finnish Patent and Registration Office to impose negligence fees to ensure accuracy of beneficial ownership information […]

Article 24 of the Trade Register Act (564/2023) (item 2 of the evidence list) establishes the legal basis for the Finnish Patent and Registration Office (PRH) to impose negligence fees on entities that fail to provide accurate and up-to-date beneficial ownership information. The provision specifies that a negligence fee of EUR 300 may be imposed on standard entities (e.g., private limited companies, cooperatives) for failures to correct deficiencies in beneficial ownership information after a formal request from the PRH (Article 24(1)), and that the fee is EUR 600 for public limited companies and European companies (Article 24(3)). In accordance with Article 39 of the Trade Register Act, Article 24 entered into force on 1 June 2023 (p.19 of item 2).

[…] **Possibility to order liquidation or deregistration of an obliged entity for negligence of notification of beneficial owners […]**

Article 28 of the Trade Register Act (564/2023) (item 2 of the evidence list) grants the PRH the authority to initiate liquidation or deregistration of obliged entities that repeatedly fail to comply with beneficial ownership reporting obligations despite formal requests. In accordance with Article 39 of the Trade Register Act, Article 28 entered into force on 1 June 2023 (p. 19 of item 2).

[…] An application through which Law Enforcement Agencies can make and receive replies to information requests is maintained by Customs […]

The Act Amending the Act on the Bank and Payment Account Control System (814/2022) (item 3 of the evidence list) introduced a new Article 7a into the Act on the Bank and Payment Account Control System (571/2019). Article 7a stipulates that the Customs shall maintain an application, through which the information referred to in Articles 4 and 6 is disclosed by transferring it from the bank and payment account monitoring system to the competent authorities. In accordance with the final provisions of the Amending Act, the Amending Act entered into force on 15 September 2022 but

Article 7a entered into application on 1 November 2022 (p.4 of item 3). Subsequently, the Act on the Bank and Payment Account Control System was amended by Act 863/2025 (item 4 of the evidence list) so that Article 7a of the Act on the Bank and Payment Account Control System (571/2019) was repealed and the contents of Article 7a was moved to new Article 1c, among others. Article 1c of the Amended Act stipulates that the Customs shall maintain an application, with which it shall automatically transfer the information requests of the competent authorities for the processing purposes provided for in Chapters 2 and 3 to the operators referred to in Section 1a of that law and it shall forward the information received from them to the competent authority in accordance with the information request. In accordance with Section 4 of the Act Amending the Act on the Bank and Payment Account Control System (item 4 of the evidence list), Article 1c entered into force on 1 December 2025 (p. 11 of item 4).

[…] Authorities competent to obtain account transaction information shall be defined based on their existing jurisdiction.

The Act Amending the Act on Bank and Payment Account Control System (863/2025) (item 4 of the evidence list) introduced new articles into the existing Act on the Bank and Payment Account Control System. Article 17a on the disclosure of balance information to the competent authorities (p. 8 of item 4) and Article 17c on the disclosure of account transaction and securities information to the competent authorities (p. 8-9 of item 4) of the Act on the Bank and Payment Account Control System identify the competent authorities that are allowed to obtain account transaction information from the centralised electronic balance and account transaction system. For each authority, Articles 17a and 17c set the conditions (purposes) referring to the competent authorities' existing jurisdiction for access to transaction information. In accordance with Section 4 of the Act amending the Bank and Payment Account Control System (item 4 of the evidence list), Articles 17a and 17c entered into force on 1 December 2025, but their application as part of Section 3 of the Amending Act began on 1 June 2026 (p. 11 of item 4).

The assessment of the milestone for the purposes of payments from the Recovery and Resilience Facility does not prejudge the evaluation by the Commission of the transposition of Directive 2024/1640 by Finland.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 76 - Number of cybersecurity exercises

Related Measure: P2C3I2 Cybersecurity exercises

Quantitative Indicator: Number

Baseline: 0

Target: 19

Time: Q4 2025

1. Context:

The aim of this investment is to provide cybersecurity exercises, to develop the society's resilience and preparedness for cyber security incidents. This measure and its only target or milestone consist of the provision of 19 cybersecurity exercises.

Target 76 is the only target of this investment, related to cybersecurity exercises.

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.	
2-20	Cybersecurity exercise analysis reports by Jyväskylä Security Technology	Confidential analysis reports written by Jyväskylä Security Technology (JYVSECTEC) for the managers of the participating organisations verified on the basis of on-the-spot checks performed on 31 March 2026
21	Signed data table of cybersecurity exercises by Jyväskylä Security Technology	Data table of cybersecurity exercises provided by Jyväskylä Security Technology, signed on 31 March 2026 by the director of the Institute of Information Technology of Jyväskylä University of Applied Sciences
22	Website for the National Cyber Exercises (*Kansallinen kyberharjoitus - KYHA*)	Jyväskylä Security Technology's dedicated website on for the cybersecurity exercises https://jyvsectec.fi/en/national-cyber-exercises/

3. Analysis:

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

At least 19 cybersecurity exercises shall take place.

Finland has provided a data table (item 21) with the exercise code indicating the year and participating authority, exact dates and number of participants of the 19 cybersecurity exercises

(*Kansallinen kyberharjoitus - KYHA*) which took place between May 2021 and November 2025 and had a total of 2 182 participants. The exercises were organised by Jyväskylä Security Technology (JYVSECTEC), a research, development, and training centre that is a part of the Jyväskylä University of Applied Sciences' Institute of Information Technology. JYVSECTEC have a dedicated website (item 22) to provide information on the cybersecurity exercises including press releases with the Ministry of transport and communication on the 9 last exercises. The website confirms that exercises were organised for municipality and critical infrastructure organizations, Finnish state administration organizations, security authorities and healthcare organizations. The website also explains that the exercises "are technical-operational cyber exercises that enable both the technical competence and the collaborative development of the participants in a unique [Realistic Global Cyber Environment] training environment".

Finland has also provided analysis reports (items 2-20) for the 19 cybersecurity exercises. The analysis reports, prepared by Jyväskylä Security Technology, include for each exercise the participating organisation, the objectives, the progression, observations and conclusions. The Commission services conducted an on-the-spot check on 31 March 2026 to verify the content of the confidential analysis reports. This check was completed successfully, confirming that 19 cybersecurity exercises took place.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 85 - Number of persons assigned for offering health, social and/or education services in the Ohjaamo One-Stop-Guidance centres

Related Measure: P3C1.R4 Multidisciplinary services for young people (Ohjaamo services)

Quantitative Indicator: Number of person-years

Baseline: 0

Target: 100

Time: Q4 2025

1. Context:

The objective of the reform is the provision of multidisciplinary services for the youth. The measure consists of providing work force to the one-stop youth centres (Ohjaamo) to offer educational, health and/or social services.

Target 85 provides for at least 100 persons (person-years) assigned for offering health, social and/or education services in the Ohjaamo One-Stop-Guidance centres. Target 85 is the only target of this 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	Call instructions by the Ministry of Employment and Economic Affairs, 2021 (VN/21454/2021)	Call instructions by the Ministry of Employment and Economic Affairs for the Ohjaamo Incentive Model programme (''*Kannustinmalli*''), dated 1 Aug 2021.
3	Call instructions the Ministry of Employment and Economic Affairs, 2023	Call instructions by the Ministry of Employment and Economic Affairs for the Ohjaamo Incentive Model programme (''*Kannustinmalli*''), dated 10 October 2023. These were published when the original call from 2021 was extended. Available also online: https://tem.fi/-/ohjaamoiden-kannustinmalli-saa-jatkoa
4	Document *(''Ohjaamon perusteet''*) by the	A document defining the Ohjaamo service and its objectives, drafted by the

	Ministry of Employment and Economic Affairs defining Ohjaamo services	Ministry of Employment and Economic Affairs, published in 2018. Available also online: https://tem.fi/documents/1410877/2934378/Ohjaamotoiminnan+perusteet
5	Workflow guidance for the Ohjaamo Incentive model programme by the KEHA centre	The document guiding the workflow on processing the payment decisions and completing the checks of the call criteria. The document is drafted by KEHA centre (the Employment, Development and Administration Centre).
6-85	80 grant decisions by the Ministry of Employment and Economic Affairs to the municipalities or wellbeing services counties responsible for Ohjaamo services.	The grant decisions by the Ministry of Employment and Economic Affairs to the municipalities or wellbeing services counties (WSCs) responsible for Ohjaamo services, approved and sent between 2021 and 2025.
86-95	10 work contracts between the assigned persons and municipalities/wellbeing services counties	The work contracts dated between 2021 and 2026, including information on the duration of the assignment and work hours (fulltime). The contracts are signed by the employer (municipality or WSC) and the employee.
96-268	173 payment decisions by KEHA centre	The payment decisions by the KEHA Centre (the Employment, Development and Administration Centre), following biannual payment requests by the municipalities/WSCs and KEHA centre's assessment on the call criteria to cover the costs of employees working in the framework of the Ohjaamo Incentive Model programme (''*Kannustinmalli*").

3. Analysis:

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

At least 100 person-years are assigned […] in the Ohjaamo One-Stop-Guidance centres.

As defined by Statistics Finland (https://stat.fi/meta/kas/henkilotyovuosi.html), person-year *(''henkilotyovuosi'')* is an employee's work input converted to full-time for one year. An employee who works full-time for one calendar year is equivalent to 1 person-year.

Finland provided 80 grant decisions by the Ministry of Economic Affairs and Employment (items 6-85 of the evidence list), awarding grants for municipalities or wellbeing services counties (WSC) for the assignment of expert(s) to Ohjaamo one-stop-guidance centres (hereinafter Ohjaamos) under the call for the Ohjaamo Incentive model programme (''*Kannustinmalli*'') (items 2-3).

Finland provided a document, drafted by the Ministry of Employment and Economic Affairs, defining the Ohjaamos as multidisciplinary service points for youth for people under 30 (item 4), also defined in the call instructions (items 2-3) as multidisciplinary services for young people. Also, Finland provided the call instructions for the Ohjaamo Incentive model programme (''*Kannustinmalli*'') (p. 2, item 3), listing the following conditions for receiving the grant, among others:

- The Ohjaamo or similar service benefitting of a grant must comply with the criteria of the Ohjaamo services.

- The person financed by the incentive model **must work as an expert in social and/or health services or education services** (ESCO classification).
- The employment relationship of the person financed by the incentive model must be at least 12 months and the **work must be full-time on Ohjaamo activities**.
- The conditions for awarding a grant under the Act on Discretionary Government Grants (688/2001) must be met.

The confirmation that the assignments have taken place is demonstrated for each grant decision by one of the two approaches:

1) **Payment decisions by the implementing agency KEHA centre** (the Employment, Development and Administration Centre) (items 96-268) (85.0 person-years), including the name of the person(s) assigned and the work period for which the salary costs have been reported and approved by KEHA centre.
    - Each payment decision can be linked to the call and the grant decisions by the call reference number VN/21454/2021. The links between a specific payment decision and the related grant decision can be made via the name or location of the Ohjaamo and the time period in the payment decisions falling under the period for which the grant was awarded.

      As explained in the call instructions (p.3, item 2; and p. 4, item 3 of the evidence list), after having assigned the persons based on the grant application and the grant decision, the municipalities or WSCs must request payment from the implementing agency, KEHA Centre. Municipalities/WSCs can submit a payment request twice a year to receive funding for employment costs of staff working in the framework of the Ohjaamo Incentive Model programme (''*Kannustinmalli*''). The requests are followed by payment decisions by the KEHA centre. Finland provided the guidance document by the KEHA Centre demonstrating how the checks are being done and reported in their IT system (item 5); the authorities also provided an example of a checklist in their system (p. 15, item 5), demonstrating that the payment decisions by the KEHA Centre are based on a check that the costs of assigning the person are truthful and the employment-related information in the payment request fulfil the requirements of the call. The checklist includes the requirement that the payment request must be in line with the related Ministry grant decision (items 6-85), which in turn refers to the call criteria set in the call instructions. The checks are completed for each payment decision. Each individual payment decision proves that an expert has been assigned to an Ohjaamo for the time period indicated in the decision. A payment decision covering 6 months and one person is therefore counted as 0.5 person-years.

2) **Signed employment contracts** between employees and municipalities/WSCs (items 86-95) (11.3 person-years):
    - Each contract is signed for a defined duration of time, allowing to translate it into person-years. The contracts can be linked to the grant decisions via the time period for which the grant was awarded for and the reference to Ohjaamo as the employment location and/or Incentive model (‘*Kannustinmalli’*) as the source of funding.

All the assignments combined, proved by the above-mentioned documents, total to 96.2 person-years.

The Council Implementing Decision Required at least 100 person-years to be assigned to Ohjaamo One-Stop-Guidance centres. As indicated by the analysis above, supported by the grant decisions, work contracts, payment decisions and other supporting evidence, Finland has assigned 96.2 person-years in the Ohjaamo One-Stop-Guidance centres. Whilst this constitutes a minimal numerical deviation of 3.8% from the requirement of the Council Implementing Decision, the overall objective of this target is considered met notwithstanding this minor deviation. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

[…] for offering health, social and/or education services […]

The call instructions (item 2 and 3 of the evidence list) include a condition that the grant can only be used on one of the following ESCO (European Skills, Competences, Qualifications and Occupations) classification of professions, therefore covering only health, social and education services:

- Doctors, 221 (ESCO reference number for the category)
- Nursing specialists, 222
- Other health care specialists 226
- Teachers and other education specialists, 23
- Nurses, 322
- Other health care specialists, 325
- Psychologists, 2634
- Social work specialist, 2635
- Social counselor, 3412.4

Finland provided grant decisions (items 6-85), payment decisions (items 96-268) and work contracts (items 86-95), as explained above. These documents demonstrate that the persons have been assigned according to the call criteria, as verified by the payment decision process or the information in the work contracts.

For the assigned person-years proven by the **payment decisions**, Finland provided the guidance document by the KEHA Centre demonstrating how the checks are being done and reported in their IT system (item 5); and an example of a checklist in their system (p. 15, item 5). The checks are completed for each payment decision. The checklist includes a point that the payment request must include a list of people working in Ohjaamo and their professional categories that will need to be one of the ESCO categories approved for funding, hence covering only health, social and education services.

For the assigned person-years proven by the **work contracts**, the related Ministry grant decision (e.g. ‘‘The person to be hired has the required qualifications according to the ESCO classification (Teachers and other experts in the field of education, 23).’’) and/or the job title itself (e.g. nurse) and/or the contract otherwise mentions that the tasks are in line with the Ohjaamo Incentive Model programme (‘‘Kannustinmalli’’).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 97 - Digital services for continuous learning

Related Measure: P3C2.I1 Digitalisation programme for continuous learning

Quantitative Indicator: Number

Baseline: 0

Target: 15

Time: Q4 2025

1. Context:

The objective of this investment is to carry out an extensive digitalisation programme to develop digital services and information resources that support continuous learning. The measure consists of creating digital services for continuous learning.

The target consists of the availability of at least 15 digital services defined and listed within the IT architecture referred to in milestone 96.

Target 97 is the second and last target of the investment, and it follows the completion of milestone 96, related to the completion of the IT architecture for digital continuous learning services.

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	Evaluation Report	External evaluation report commissioned by the Ministry of Education, conducted by external consultants, under procurement VN/20093/2024-OKM dated 27 February 2026
3	Minutes of the Steering Committee	Minutes of the Steering Committee of the project approving the achievement of the project's objectives , published on the government's website for internal project management: https://api.hankeikkuna.fi/asiakirjat/c0fe1f98-1f32-45cd-b0f4-ab45a107cf89/1e54c0d6-8620-4d15
4	Procurement for an external evaluation	Public procurement procedure for an external evaluation of new digital services of the continuous learning digitalisation program, number VN/20093/2024-OKM-1, signed on 18 October 2024
5	Contract for an external evaluation	Signed contract between the Ministry of Education and the external evaluator on 7 January 2025
6	IT architecture	IT architecture for the development of digital services, as presented for the assessment of M96

3. Analysis:

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

At least 15 digital services defined and listed within the IT architecture referred to in milestone 96 shall be available.

Furthermore, in line with the description of the measure, **the measure consists of creating digital services for continuous learning.**

The evaluation report (evidence 2) conducted by external consultants, concludes that 21 digital services from the Digital Transformation Programme for Continuous Learning are implemented and available. The report assessed the technical readiness, availability and content alignment of each individual new service envisaged in the IT architecture referred to in milestone 96 (evidence 6). In particular, the report contains a dedicated chapter for each of the 21 digital services, detailing the purpose of the service, the target group to which it is addressed —ranging from end-users which use the Opin.fi website, to education providers, or back-office users — and how these target groups can access and use the service.

As mentioned in milestone 96, The IT architecture sets the framework for planning resource allocation and streamlining current practices in the provision of services, so as to create customer-oriented digital services for continuous learning. The complete set of envisaged services can be found in Table 1, page 49, of the IT architecture document (evidence 6). From this set, the services which were evaluated as implemented and available are indicated below and can be found in pages 3 and 4 of the evaluation report (evidence 2):

ID number	Name of the service
JOD03	Training practitioners cooperation service
JOD08	Labour market information
JOD10	Data management for analysis
JOD11	analytics and computation
JOD12	Mapping individuals' skills, interests and boundary conditions
JOD14	Publication of analysed data
JOD15	Comparison of opportunities
JOD16	Training and Career Pathway Plan
JOD17	Individual matching tool
JOD18	Interoperability support
JOD19	Individual JOD Helpdesk
JOD20	Ecosystem Operator's JOD Helpdesk
JOD21	Individual control services

JOD22	Training and career planning tools
JOD23	Helpdesk support
JOD24	Support for strategic human capital development
DV01	Continuous learning offer
DV02	Interoperability support
DV03	My data
DV04	Registration
DV05	Access services

This evaluation was commissioned by the Ministry of Education and Culture under the published technical specification signed on 18 October 2024, with identifier VN/20093/2024 (evidence 4). Following the procurement process, the contract for the external evaluation (evidence 5), corresponding to the same procurement number, VN/20093/2024, was signed on 7 January 2025.

Following the completion of the evaluation, the Steering Committee of the project held a meeting on the 10 March 2026 in which the external evaluation was discussed. The minutes of the meeting (evidence 3) show that based on the finding of the external evaluation, it was concluded that the maturity level of services supporting continuous learning met the required standards. This conclusion confirms the operational readiness and availability of the 21 digital services assessed in the evaluation report. The Steering Committee is constituted by members from the Ministry of Education and Culture (OKM), the Ministry of Economic Affairs and Employment (TEM), the Ministry of Finance (VM) and Digivisio, which is a joint programme of Finnish higher education institutions. The minutes are published on the government's website for internal project management.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 108 - Project reports submitted

Related Measure: P3C3I3 RDI funding package suppporting the green transition – accelerating key sectors and strengthening competence (Business Finland)

Qualitative Indicator: Project reports submitted

Time: Q4 2025

1. Context:

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

Milestone 108 consists of the submission of project reports by recipient entities relating to projects cumulatively awarded at least EUR 22 500 000.

Milestone 108 is the third and last milestone of the investment, and it follows the completion of milestone 106 related to the launch of the call for applications, and target 107 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
3-53	Project reports	Copies of project reports submitted by the recipients of funding. The project reports were sent by recipient entities to Business Finland in the electronical grant system (asiointipalvelu) on a specific document template.
54-104	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 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 22 500 000.

Finland provided a list of project reports (item 2 of the evidence list) and the corresponding 51 project reports submitted by the beneficiaries of the grants awarded under this investment measure

(items 3-53 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 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") of the corresponding 51 grant award notifications (items 54-104 on the evidence list). These amounts across the grant award notifications corresponding to the final reports submitted as evidence cumulatively add up to EUR 24 602 100.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 111 - Project reports submitted

Related Measure: P3C3.I4 RDI funding package supporting the green transition – Supporting innovative growth companies

Qualitative Indicator: Project reports submitted

Time: Q4 2025

1. Context:

The objective of the investment is to increase small and medium enterprises' investments in RDI to support their preparedness for the digital and green transition. The measure consists of providing targeted support to companies with high growth potential that develop solutions for the green transition.

Milestone 111 consists of the submission of project reports by recipient entities relating to projects cumulatively awarded at least EUR 16 200 000.

Milestone 111 is the third and last milestone of the investment, and it follows the completion of milestone 109 related to the launch of the call for applications, and target 110 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, as listed in the description of the milestone and of the corresponding measure in the CID annex) was satisfactorily fulfilled.	
2	List of submitted project reports	List of the submitted project reports prepared by Business Finland
3-44	Project reports	Copies of project reports submitted by the recipients of funding. The project reports were sent by recipient entities to Business Finland in the electronical grant system (asiointipalvelu) on a specific document template.
45-86	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 16 200 000.

Finland provided a list of project reports (item 2 of the evidence list) and the corresponding 42 project reports submitted by the beneficiaries of the grants awarded under this investment measure (items 3-44 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 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") of the corresponding 42 grant award notifications (items 45-86 on the evidence list). These amounts across the grant award notifications corresponding to the final reports submitted as evidence cumulative add up to EUR 16 969 690.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 120 - Project reports submitted

Related Measure: P3C3I7 - Promoting innovation and research infrastructure – Competitive funding for innovation infrastructures

Qualitative Indicator: Project reports submitted

Time: Q4 2025

1. Context:

The investment provides support for the creation of testing environments for innovation, which are needed for the development and testing of solutions promoting carbon neutrality and digitalisation in genuine user conditions, including research infrastructures of public actors and innovation environments.

Milestone 120 consists of the submission of project reports by recipient entities relating to projects cumulatively awarded at least EUR 18 675 000.

Milestone 120 is the third and last milestone of the investment. It follows the completion of milestone 118, which concerned the publication of a call for applications and target 119, which was 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, as listed in the description of the milestone and of the corresponding measure in the CID annex) was satisfactorily fulfilled.	
2	List of submitted project reports	List of the submitted project reports prepared by Business Finland
3-21	Project reports	Copies of project reports submitted by the recipients of funding. The project reports were sent by recipient entities to Business Finland in the electronical grant system (asiointipalvelu) following a specific document template.
22-40	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 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 18 675 000.

Finland provided a list of project reports (item 2 of the evidence list) and the corresponding 19 project reports submitted by the beneficiaries of the grants awarded under this investment measure (items 3-21 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 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") of the corresponding 19 grant award notifications (items 22-40 on the evidence list). These amounts across the grant award notifications corresponding to the final reports submitted as evidence cumulative add up to EUR 18 972 211.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 126 - Project reports submitted

Related Measure: P3C4I2 - Strengthening competitiveness and boosting growth in crisis impacted sectors – Key programmes for international growth

Quantitative Indicator: Number

Baseline: 0

Target: 40

Time: Q4-2025

1. Context:

The objective of this investment is to support international growth of companies through awarding grants. The grants are awarded for (i) low-carbon, circular economy and digital renewal in industry and to increase exports of industrial services (ii) electric heavy-duty vehicle transport ecosystem, (iii) health and wellbeing expertise and technology, and (iv) growth and exports of water expertise.

Under target 126, at least 40 project reports are expected to be submitted by recipient entities for projects supported under the calls for applications referred to in this measure.

Target 126 is the third and last milestone or target of the investment, and it follows the completion of milestone 124 and milestone 125, related to the launch of calls for applications and the notification of the award of grants for projects selected, respectively.

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 project reports submitted to Business Finland	A list of project reports submitted by the recipient entities who received support under this measure from Business Finland
3	12 project reports submitted by the recipient entities to Business Finland	Project reports as submitted to Business Finland between 6 January 2024 and 24 April 2026 by the recipient entities.
4	12 Business Finland funding memos	12 Business Finland funding memos related to the projects that received support under this measure.
5	List of project reports submitted to Traficom	A list of project reports submitted by the recipient entities who received support under this measure from the Finnish Transport and Communications Agency (Traficom)
6	11 project reports submitted by the recipient entities to Traficom.	Project reports as submitted to Traficom between 1 July 2024 and 21 October 2025 by the recipient entities.
7	11 submission emails from recipient	Submission emails were provided for all 11 entities

	entities to Traficom	showing the submission of the final report and the date of the submission.
8	11 Traficom grant award decisions	11 Traficom grant award decisions related to the projects that received support under this measure
9	List of project reports submitted to ESAELY	A list of project reports submitted by the recipient entities who received support under this measure from Etelä-Savon ELY-keskus (ESAELY).
10	15 project reports submitted by the recipient entities to ESAELY.	Project reports as submitted to ESAELY between 31 August 2023 and 25 November 2025 by the recipient entities.
11	15 ESAELY grant award decisions	15 ESAELY grant award decisions related to the projects that received support under this measure.

3. Analysis:

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

At least 40 project reports shall be submitted by recipient entities for projects supported under the calls for applications referred to in this measure.

i) Project reports submitted to Business Finland

The authorities provided a list of project reports submitted by recipient entities to Business Finland (evidence 2) and copies of the 12 project reports (evidence 3). The project reports show (in section titled 'Submission') that the report has been prepared and validated by a representative of the entity, and the submission date is generated automatically by the IT system when the report is submitted. Thereby the submission of the project reports to Business Finland is confirmed.

The project reports submitted contain on the first page a unique identifier through which they are linked to the related funding memos (evidence 4). The funding memos contain the same unique identifier on the first page as the related project report and indicate in section 'Funding proposal' the identifier of the relevant RRF funding programme: Health and wellbeing; Low-carbon circular economy, digitalization and service development in industry; or Low-carbon built environment (*RRF-Terveys ja hyvinvointi; RRF-Teollisuuden vähähiilinen kiertotalous, digitalisaatio ja palvelukehitys; RRF-Vähähiilinen rakennettu ympäristö*). To recall, two calls for applications for "Health and wellbeing" (*RRF-Terveys ja hyvinvointi)* projects were published by Business Finland. The publication of the first call for health and wellbeing expertise and technology launched on 1 November 2021 was assessed in milestone 124 as part of Finland's second payment. The publication of the second call for health and wellbeing competence and technology launched on 15 August 2022 was assessed under milestone 125 as part of Finland's third payment request. Two calls for applications related to the promotion of i) "Low-carbon circular economy, digitalization and service development in industry" (*RRF-Teollisuuden vähähiilinen kiertotalous, digitalisaatio ja palvelukehitys*); and ii) "Low-carbon built environment" (*RRF-Vähähiilinen rakennettu ympäristö*) were published by Business Finland. The publication of the first call launched on 21 January 2022 was assessed in milestone 124. The publication of the second call for applications launched on 2 December 2022 was assessed under milestone 125. Thereby it is confirmed that these 12 projects received support under the call for applications under this measure.

ii) Project reports submitted to the Finnish Transport and Communications Agency (Traficom)

The authorities provided a list of project reports submitted by recipient entities to Traficom (evidence 5) and copies of 11 project reports (evidence 6). The project reports were sent via email to Traficom (evidence 7). The emails show that the report has been prepared and validated by a representative of the entity, and the submission date is visible in the submission emails when the report is submitted. Thereby the submission of the project reports to Traficom is confirmed.

The project reports submitted contain on the first page a unique identifier through which they are linked to the related grant award decisions (evidence 8). The grant award decisions contain the same unique identifier on the first page as the related project report and indicate the RRF programme identifier "Call for electric heavy-duty vehicle grants" (*Sähköisen raskaan liikenteen valtionavustushaku*) which is linked to the calls for applications that were titled "Electric heavy-duty vehicle grants" (*Sähköisen raskaan liikenteen valtionavustus*). To recall, two calls for applications promoting development of electric heavy-duty vehicle transport were organised by Traficom. The publication of the first call for applications launched on 20 June 2022 was assessed under milestone 124. The publication of the second call launched on 6 March 2023 was assessed under milestone 125. Thereby it is confirmed that these 11 projects received support under the call for applications under this measure.

iii) Project reports submitted to Etelä-Savon ELY-keskus (ESAELY)

The authorities provided a list of project reports submitted by recipient entities to ESAELY (evidence 9) and copies of 15 project reports (evidence 10). The project reports were submitted through the IT services system as an annex to a payment request. The front page of each report contains the unique identifier of the project funded and the submission date of the final report. The report has been prepared and validated by a representative of the entity. Thereby the submission of the project reports to ESAELY is confirmed.

The project reports submitted contain on the first page a unique identifier through which they are linked to the related grant award decisions (evidence 11). The grant award decisions contain the same unique identifier on the first page as the related project report and indicate the RRF programme identifier "Programme for Growth and Exports of Water Knowledge" (*Vesiosaamisen kasvu- ja vientiohjelma*) under the heading "Decision – resolution of the ELY centre" (*Päätös – ELY-keskuksen ratkaisu*). To recall, three calls for applications promoting growth and exports of water management expertise were organised by ESAELY. The publication of the first call launched on 8 February 2022 was assessed in milestone 124. The publications of the second and third calls for applications launched on 10 January 2023 and 15 September 2023, respectively, were assessed under milestone 125. Thereby it is confirmed that these 11 projects received support under the call for applications under this measure.

The Council Implementing Decision requires that at least 40 project reports are to be submitted by recipient entities for projects supported under the calls for applications referred to in this measure. The evidence submitted by the authorities demonstrate the submission of 38 project reports to implementing bodies (Business Finland – 12 reports; Traficom – 11 reports; and ESAELY – 15 reports). Whilst this constitutes a minimal numerical deviation of 5% from the requirement of the Council Implementing Decision, the overall objective of this target is considered met notwithstanding this minor deviation. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

Furthermore, in line with the description of the measure, **[t]he investment consists of the award of grants for (i) low-carbon, circular economy and digital renewal in industry and to increase exports**

of industrial services, (ii) electric heavy-duty vehicle transport ecosystem, (iii) health and wellbeing expertise and technology, and (iv) growth and exports of water expertise.

Evidence 3, 5, 6,8, 10 and 11 demonstrate that three reports were submitted concerning projects in the area of low-carbon, circular economy and digital renewal in industry and to increase exports of industrial services, 11 reports were submitted concerning projects in the area of electric heavy-duty vehicle transport ecosystem, nine reports were submitted concerning projects in the area of health and wellbeing expertise and technology, and 15 reports were submitted concerning projects in the area of growth and exports of water expertise.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 136 - Share of non-urgent primary healthcare visits that reach the 7-day time limit for access to care

Related Measure: P4C1.I1 Promoting the care guarantee and reducing the service backlog due to the COVID-19 pandemic

Quantitative Indicator: %(Percentage)

Baseline: 66

Target: 77

Time: Q4 2025

1. Context:

The investment aims to reduce waiting times for non-urgent care. The measure consists of shortening the waiting time for access to non-urgent primary care.

Target 136 concerns the increase to 77% of the share of non-urgent primary healthcare visits that reach the seven-day time limit for access to care.

Target 136 is the only target of this investment, related to the shortening of the waiting time for access to non-urgent primary care.

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	Clarification document for the national health statistics with screenshots	*A clarification document f*or information available on the website of the Finnish Institute for Health and Welfare, together with screenshots of the relevant statistics, as well as description of the quality of the indicator.
3	Statistics on access to care on the Finnish Institute for Health and Welfare website	Statistics available on the website of the Finnish Institute for Health and Welfare regarding access to non-urgent primary care. https://sampo.thl.fi/pivot/prod/fi/avohpaasy/pthjono01/summary_tiiviste1
4	Quality report for the statistics	Copy of the quality report for the 2025 statistics and link to where it is available in the website of the Finnish Institute for Health and Welfare: https://thl.fi/data-ja-tilastot/tiedon-laatu/tilastojen-laaturaportit/laaturaportti-hoitoon-paasy-perusterveydenhuollossa
5	Act on Institute for Health and Welfare (668/2008).	Copy of the act on Institute for Health and Welfare (668/2008) and where it is available in the Statute Book of Finland

		https://www.finlex.fi/fi/lainsaadanto/2008/668
6	Description of the data quality principles by the Finnish National Institute for Health and Welfare	Description of the data quality principles applied by the Finnish National Institute for Health and Welfare, in the website of the Finnish National Institute for Health and Welfare https://thl.fi/en/data-and-statistics/data-quality

3. Analysis:

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

The share of non-urgent primary healthcare visits that reach the seven-day time limit for access to care shall increase to 77%.

Furthermore, in line with the description of the measure, the measure consists of shortening the waiting time for access to non-urgent primary care.

Vocabulary under Quality report for the statistics (item 4 on the evidence list) defines the non-urgent primary healthcare used for the baseline and target (avosairaanhoito) as follows: Visits recorded include both non-planned and prearranged services provided to address a patient's health issue or illness.

Item 3 on the evidence list is the link to statistics on access to care on the Finnish Institute for Health and Welfare website. The Commission services accessed the link on 5 June 2026 to verify that at least 77% of the non-urgent primary healthcare visits had taken place between 0-7 days during the 4th quarter of 2025. This check was completed successfully, confirming that in October 2025 81% of the visits took place within seven days, in November 2025 80% of the visits took place within seven days, and in December 2025 81% of the visits took place within seven days. This constitutes an increase from the January 2020 baseline, which was 66%, thus indicating that waiting time on average has shortened. Screenshots from the website are provided under evidence number 2.

Item 5 on the evidence list is the Act on Institute for Health and Welfare (668/2008). Section 2.4 of this act assigns the Institute for Health and Welfare as the statistical authority responsible for maintaining official registers and data in this field. Section 5 of this act allows Institute for Health and Welfare to collect and process data in this field. Section 3 of the act lays down the management of the Institution by the Director-General and a council of the National Institute for Health and Welfare.

Description of the data quality principles applied by the Finnish Institute for Health and Welfare (item 6 on the list of evidence) clarify that as the responsible statistics authority, statistics produced by the Finnish Institute for Health and Welfare comply with the quality criteria for Official Statistics of Finland, which are based on the quality standards of the European Statistical System. Item 4 on the evidence list is the statistical report for 2025, covering access to non-urgent primary healthcare. The chapter on Coverage of the Access to Care Data, informs that in the end of 2025, 81% of the visits took place within seven days. Access to care information is available on monthly basis. The information is sent to Avohilmo directly from the patient information systems normally once a day.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 138 - National daily updated monitoring system of the care guarantee used in all welfare areas

Related Measure: P4C1.I3 Knowledge base to increase cost-effectiveness of social welfare and health care services

Qualitative Indicator: National daily updated monitoring system of the care guarantee used in all welfare areas.

Time: Q4 2025

1. Context:

This investment aims to increase the quality and cost-effectiveness of social and health services. The measure consists of the increased use of a national system for monitoring the care guarantee through the Primary care registry and the production of studies, methods and indicators on one or more of the following: costs, effectiveness or cost effectiveness in the social or healthcare sector.

The milestone consists of the use of a daily updated national system for monitoring the care guarantee through the Primary care registry in all welfare areas. In addition, actions may include, but are not limited to studies, methods and indicators on one or more of the following: costs, effectiveness or cost effectiveness in the social or healthcare sector.

Milestone 138 is the only milestone of this investment, related to a knowledge base to increase cost-effectiveness of social welfare and health care services.

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	Primary Health Care Statistics (Avohilmo) https://sampo.thl.fi/pivot/prod/fi/avohpaasy/pthjono17/fact_ahil_pthjono17?row=palveluntuottaja-26624&column=measure-485314.484746.446227.&filter=aika-1214688&filter=palvelumuoto-121032&filter=kaynninluonne-112227	Statistical information published on the website of the Finnish Institute for Health and Welfare (THL) and generated through the national monitoring system for the care guarantee. The data is based on mandatory submissions to the Primary Health Care Register (Avohilmo) by the welfare areas. Available on: https://sampo.thl.fi/pivot/prod/fi/avohpaasy/pthjono17/fact_ahil_pthjono17?row=palveluntuottaja-26624&column=measure-485314.484746.446227.&filter=aika-1214688&filter=palvelumuoto-121032&filter=kaynninluonne-112227

3	Quality report on the statistics (Hoitoon pääsy perusterveydenhuollossa 2024)	Copy of the statistical quality report (Statistical Report 24/2025), published on 06/05/2025 by the Finnish Institute for Health and Welfare (THL) on: https://www.julkari.fi/server/api/core/bitstreams/7370177e-722b-483f-a041-e45f0fec40c6/content
4	Law on Institute for Health and Welfare (668/2008), published in the Statute Book of Finland on 15 November 2008.	Copy of the Act on the Finnish Institute for Health and Welfare (668/2008) which is the legal basis for data collection. Available on: https://www.finlex.fi/fi/lainsaadanto/2008/668
5	Final project reports of the wellbeing services counties' state grant projects.	Final reports issued by the wellbeing services counties between 30 December 2025 and 11 February 2026.
6	Final project reports of the Finnish Institute for Health and Welfare (THL)	Final reports issued by the Finnish Institute for Health and Welfare (THL) between 29 December 2023 and 3 December 2025.
7	Overview table of project reports submitted by the welfare areas and THL	Overview table listing the outputs delivered with project funding, documented in the final project reports submitted by the welfare areas (evidence n°3) and THL (evidence n°4). The outputs are categorized into the following groups according to their content: *Studies*, *Methods*, *Indicators*, and *IT Infrastructure and Data System Improvements,* with references to the exact pages of the reports.
8	Website of the Finnish National Institute for Health and Welfare with information on data quality criteria and the threshold for submission of access to care data	The webpage on criteria for data quality and collection: https://thl.fi/en/data-and-statistics/data-quality The webpage on the threshold for submission of data on access to care n primary health care: https://thl.fi/ohjeita-ammattilaisille/perusterveydenhuollon-hoitoonpaasytietojen-toimittaminen#tietojen-toimittaminen)
9	Health care Act (1326/2010), published in the Statute Book of Finland on 31 December 2010.	Copy of the Health care Act (1326/2010) and where it is available in the Statute Book of Finland: https://www.finlex.fi/fi/lainsaadanto/2010/1326#chp_5__sec_46
10	Guidance document on the application of provisions on access to non-urgent primary care	Copy of guidance document "Perusterveydenhuollon kiireettömään hoitoon pääsyä koskevien säännösten soveltaminen, VN/7747/2025". Published by the Ministry of Social Affairs and Health on 24 March 2025.
11	THL Statistical report	Statistical report 16/2020, published by the Finnish Institute for

	16/2020 showing the access to care data in March 2020.	Health and Welfare (THL) on 2 June 2020: https://www.julkari.fi/server/api/core/bitstreams/e9e54896-f469-4b01-8660-116405b193d8/content
12	Screenshot of website with Primary Health Care Statistics (Avohilmo) showing data on access to care in January 2020 by the wellbeing services counties	Primary Health Care Statistics (Avohilmo) screenshot with 2020 data.

3. Analysis:

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

A daily updated national system for monitoring the care guarantee through the Primary care registry shall be used in all welfare areas. […]

The **daily updated national system for monitoring the care guarantee through the Primary Health Care Register** (Avohilmo) is hosted on the website of the Finnish Institute for Health and Welfare (THL) (evidence n°2). The system provides a harmonised overview of healthcare statistics, based on data transmitted from the wellbeing services counties[2] (WSCs) to the system, which enables consistent, comparable and timely monitoring of care guarantee performance. Evidence n°2 provides for a link to the page on the THL website that hosts Avohilmo. Commission services accessed the weblink to the website of the Finnish Institute for Health and Welfare on 6 May 2026, to verify that the system is **used in all welfare areas**. This check was completed successfully and confirmed that the system provides an overview of the data on non-urgent visits at national level and at the level of all wellbeing services counties and is therefore **used in all welfare areas**.

The Avohilmo register is maintained by the Finnish Institute for Health and Welfare (THL), which is the statutory national authority responsible for health care statistics. THL's role in collecting, maintaining and producing national health care register data is based on the Act on the Finnish Institute for Health and Welfare (668/2008) (evidence n°4), which defines in article 2 the tasks of the Finnish Institute for Health and Welfare.

The accompanying Statistical Report 24/2025 (evidence n°3 - pages 40-44) explains that care guarantee data submitted through the national system (Avohilmo) is transmitted from the welfare areas' electronic health record systems on "a real-time basis, typically once every 24 hours", which corresponds to **a daily update.**

[…] In addition, actions under this measure may include the production of studies, methods and indicators on one or more of the following: costs, effectiveness and cost effectiveness in the social and healthcare sector.

[2] 22 WSCs grouped into five collaborative areas – formerly welfare areas

The final project reports of the welfare areas (evidence n°5) and the final reports of THL (evidence n°6) demonstrate that a broad set of outputs was produced. To facilitate the reading of the final reports, Finland provided an overview table listing verifiable documentation (evidence n°7) submitted by the welfare areas and THL, and grouped into four categories: **studies, methods, indicators,** and IT infrastructure and data system improvements. It lists all outputs delivered with project funding and indicates the exact pages where they are documented in evidence n°3 and n°4.
The Commission services have checked the final reports, related weblinks and their content, listed in each of the categories. The checks successfully confirmed the **production of studies, methods and indicators.** The checks also confirmed outputs include studies, methods and indicators on one of the following**: costs, effectiveness and cost effectiveness in the social and healthcare sector**.
Furthermore, in line with the description of the measure, the measure consists of […] **the increased use** of a national system for monitoring the care guarantee […].

In the fourth quarter of 2025 (evidence n°2), 100% of WSCs reported care access data in line with the required data coverage[3]. This compares to 77% of WSCs that reported data in line with the required data coverage in March 2020 (evidence n°11, pages 7-8). The statistics on care access visits also show that overall data coverage (*Kaikki palveluntuottajat*) has improved. The figure was 10% across all providers in 2020, as visualised in evidence n°12 and increased to 42% in 2025 (evidence n°2). The Commission services accessed the link provided by the authorities on 18 June 2026 to verify these figures. The check was completed successfully, confirming that the figures are correct.
The statistical data therefore confirms that the **use of the national system for monitoring the care guarantee has increased**.

Note that since the health and social services reform was launched in 2023, it is no longer possible to collect data that is comparable to the baseline data, which was derived from data at the health centre level. This follows from the 150 health centres being placed within the new wellbeing services county (WSC) structure, resulting in a total of 22 WSCs. To ensure comparability, Finland converted the original health centre–based data into WSC–level figures. The publication in 2020 on care access visits shows that in March 2020, care access data was reported with the required coverage by 90 % of health centres[4]. (page 6 of evidence n°9). The mapping to current WSCs has been made based on the location of the organizational units and this results in 17 out of the 22 WSCs found to meet the required reporting threshold. This in turns translates to 77% of all WSCs.

For the reporting, not all non-urgent visits fall within the scope of care access legislation (evidence n°7). For example, care access visits do not include screening programmes or certain preventive service visits or visits carried out in accordance with an established care plan. Therefore, the proportion of recorded care access visits is not expected to be 100% of all visits (page five of evidence n°8).

[3] The required data coverage is defined as a minimum threshold of 5% of all non-urgent visits. This proportion ensures adequate data coverage for national monitoring purposes (evidence n°6).

[4] Health centres function as the frontline physical locations for public primary healthcare. Wellbeing services counties are the regional administrative bodies that own, fund, and manage these health centres.

The website of the Finnish National Institute for Health and Welfare clarifies that as the responsible statistics authority, all statistics produced by the Finnish Institute for Health and Welfare comply with the quality criteria for Official Statistics of Finland, which are based on the quality standards of the European Statistical System (evidence n°6). Access to care information is available on a monthly basis. The information is sent to Avohilmo directly from the patient information systems once a day. Checks are performed at the receipt of the information, and more thoroughly in the beginning of a calendar year for the previous year. The data content and data collection and reporting of the health care notification register is developed in cooperation with supervisory authorities, data producers and users. This information is widely used in the monitoring and research nationally and internationally.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 139 - Increase of the share of population using social welfare and health care e-services

Related Measure: P4C1.I4 Introducing digital innovations for social welfare and health care services

Quantitative Indicator: % (Percentage)

Baseline: 26

Target: 35

Time: Q4 2025

1. Context:

This investment aims to increase the use of healthcare and social welfare e-services. The measure consists of exploitation of digital solutions in the social and health care sector.

Target 139 relates to the increase of the share of the population (aged 20 years and above) using healthcare and social welfare e-services to 35 %. In addition, the measure provides new digital professional and management solutions in the social and health care sector.

Target 139 is the only target of this investment, related to the increased offer and use of healthcare and social e-services.

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	Result of the indicator and quality of the data	This document provides links for the statistics used for the measure and the reliability of data as follows: 1. Result statistics in online scoreboard: https://sotkanet.fi/sotkanet/fi/taulukko/?indicator=szbM9QQA&region=s07MtDbxsM7RMwQA&year=sy5ztTbS0zUCAA==&gender=t&abs=f&color=f&buildVersion=3.1.5&buildTimestamp=202505220800 2. Description of the quality of the data in the website of the Finnish Institute for Health and Welfare https://thl.fi/en/data-and-statistics/data-quality/quality-reports-on-statistics/quality-report-the-adult-population-s-well-being-and-health-healthy-finland-survey
3	Compilation report of final project reports by the Finnish Institute for Health and Welfare. Separate reports in this compilation are dated on	Compilation report of the final project reports by the Finnish institute for Health and welfare.

	14 January 2025, 28 October 2025, 11 December 2025 and 15 December 2025.	
4	Framework agreement with the Finnish Institute for Health and Welfare	Copy of the signed agreement with the Finnish Institute for Health and Welfare for steering health and welfare related initiatives financed under the RRP and stipulating the reporting requirements. The agreement has been signed by the Ministry of Social affairs and Health on 14 November 2022 and by the Finnish Institute for Health and Welfare on 23 November 2022
5	General contract conditions between the Ministry of Social Affairs and Health and The Finnish Institute for Health and Welfare	Copy of the General contract conditions between the Ministry of Social Affairs and Health, The Finnish Institute for Health and Welfare and the Finnish Institute of Occupational Health providing general framework for reporting. This agreement has been approved on 19 February, 2016.
6	Minutes of the Coordination group	Copy of the minutes of the Coordination group including the Ministry of Social Affairs and Health and the Finnish Institute for Health and Welfare on 29 April 2024 providing details for the reporting requirements.
7	Law on Institute for Health and Welfare (668/2008), published in the Statute Book of Finland on 15 November 2008.	Copy of the law on Institute for Health and Welfare (668/2008) and where it is available in the Statute Book of Finland https://www.finlex.fi/fi/lainsaadanto/2008/668
8	Compilation of grant agreements with the wellbeing services counties	Compilation of the signed agreements between the wellbeing services counties and the Ministry of Social Affairs and Health allocating funds for the investment FI-C[P4C1]-I[I4]-T[139] and stipulating reporting requirements.
9	Compilation report of final project reports by the wellbeing services counties	Compilation report of final project reports by the wellbeing services counties, dated by each wellbeing services county as follows: • Etelä-Karjala 30 January 2026 • Etelä-Pohjanmaa 22 January 2026 • Etelä-Savo 30 January 2026 • Helsinki 30 January 2026 • Itä-Uusimaa 30 January 2026 • Kainuu 30 January 2026 • Kanta-Häme, sub-reports on 20 January 2026, 3 February 2026 and 6 February 2026 • Keski-Pohjanmaa 30 January 2026 • Keski-Suomi 16 January 2026 • Keski-Uusimaa 30 January 2026 • Kymenlaakso 30 January 2026 • Lappi - 30 January 2026 • Länsi-Uusimaa 28 January 2026 • Pirkanmaa 31 December 2025 • Pohjanmaa 5 February 2026 • Pohjois-Karjala 1 February 2026 • Pohjois-Pohjanmaa 11 February 2026

		• Pohjois-Savo 9 February 2026 • Päijät-Häme 30 January 2026 • Satakunta 30 January 2026 • Vantaa-Kerava 30 December 2025 • Varsinais-Suomi 21 January 2026
10	Description of the data quality principles by the Finnish National Institute for Health and Welfare	Description of the data quality principles applied by the Finnish National Institute for Health and Welfare, in the website of the Finnish National Institute for Health and Welfare https://thl.fi/en/data-and-statistics/data-quality

3. Analysis:

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

The share of the population (aged 20 years and above) using healthcare and social welfare e-services shall increase to 35 %.

Item 7 on the evidence list is the Act on Institute for Health and Welfare (668/2008). Section 2.4 of this act assigns the Institute for Health and Welfare as the statistical authority responsible for maintaining official registers and data in this field. Section 5 of this act allows Institute for Health and Welfare to collect and process data in this field. Section 3 of the act lays down the management of the Institution by the Director-General and a council of the National Institute for Health and Welfare.

The website of the Finnish Institute for Health and Welfare regarding statistics of the population (aged 20 years and above) using healthcare and social welfare e-services provides the following definition of the indicator: “The indicator shows the percentage of people aged 20 or over who needed social and health services and have used digital services to communicate with a social welfare or health care professional in the past 12 months.” Item 2.1 of the evidence is the link to these results online. The Commission services accessed the link provided by the authorities on 24 June 2026 to verify that at least 35% of the population aged 20 years and above was using healthcare and social welfare e-services. This check was completed successfully, confirming that in 2024 41.9% of this population was using healthcare and social welfare e-services. This figure compares to the 25.8% in 2020.

Description of the data quality principles applied by the Finnish Institute for Health and Welfare (item 10 on the list of evidence) clarify that as the responsible statistics authority, statistics produced by the Finnish Institute for Health and Welfare comply with the quality criteria for Official Statistics of Finland, which are based on the quality standards of the European Statistical System. Item 2.2 on the evidence provides a link to the quality report of the statistics provided. The Commission services accessed the link provided by the authorities on 24 June 2026 to verify the processes applied. This check was completed successfully, confirming the measures taken to ensure the quality of the data behind the statistics presented. The website explains that the statistics are based on the Healthy Finland survey, which produces population group-specific and regional monitoring data. The nationally representative sample of the survey consists of the population who permanently resides in Finland and is aged 20 or over. The 2024 data was collected between September 2024 and March 2025.

In addition, final reports from beneficiaries shall be provided for new digital professional […] solutions in the social and health care sector.
Furthermore, in line with the description of the measure**, the measure consists of exploitation of digital solutions in the social and health care sector.**

The measure was implemented by the Finnish Institute for Health and Welfare at the national level and by the 22 wellbeing services counties at the regional level. The contractual obligations for final reporting on the results of the measure are set as follows:

- Contractual obligations of the Finnish Institute for Health and Welfare for general and final reporting on the results of the RRP pillar 4, investment 4 initiatives in particular are specified
    - under chapter 3 of the item 5 on the evidence list: the General contract conditions between the Ministry of Social Affairs and Health, the Finnish Institute for Health and Welfare and the Finnish Institute of Occupational Health,
    - chapter 4 of the item 4 on the evidence list: the Framework Agreement with the Finnish Institute for Health and Welfare;
    - and point 3 of the item 6 on the evidence list: the minutes of the coordination group.
- the signed grant contracts with each wellbeing services county under item 8 on the evidence list stipulate the requirements for the final reporting on the results of the RRP pillar 4, investment 4 initiatives by the wellbeing services counties.

The compilation report of final project reports by the Finnish Institute for Health and Welfare, starting page 7 (item 3 on the evidence list) lists its initiatives to support welfare areas in the development of digital social and health care services and strengthening information management at the national level:

- Development of a tool for assessing the current state and maturity of the digital services in the wellbeing services counties to support the wellbeing services counties to evaluate and develop, maintain and launch digital services.
- Guides and studies for the development of digital social and health services for mental health.
- Guides for developing digital services and for recording remote contacts in healthcare and a glossary of digital services.

Final project reports by the wellbeing services counties (item 9 on the evidence list) describe the new **digital professional solutions** for social and healthcare developed in the wellbeing services counties.

- **Etelä-Karjala:** Page 77 of item 9 on the evidence list describes the remote diagnostic system (including clinical equipment for remote consultations) enabling the diagnosis of memory disorders during a visit assisted physically by a nurse and by a digital presence of a doctor. This has enabled shortening of queues for the memory clinic.
- **Kainuu:** Page 1199 of item 9 on the evidence list describes the remote diagnostic system (including clinical equipment) with a healthcare visit assisted physically by a nurse and by a digital presence of a doctor. The system increases the availability of doctors for health centres and for home care in areas where it is difficult or inefficient to recruit full time doctors.

- **Keski-Pohjanmaa:** Page 1472 of item 9 on the evidence list describes the expansion of the remote services in the wellbeing services county. As a result of this initiative, a process for continuous development of remote services has been created and support services for remote care such as preliminary information forms, digital appointment booking, messaging services and remote consultations have increased to new areas of healthcare and social services.
- **Lappi:** Page 2026 of item 9 on the evidence list describes the expansion of the remote services in this region with long distances. This initiative enabled remote consultations e.g. for certain legal services and oral health services. The number of monthly secure remote consultations increased continuously from 14 in August 2024 to 214 in May 2025.
- **Länsi-Uusimaa:** Page 2104 of item 9 on the evidence list describes launch and expansion of AI-based interpretation services with a view of improving multilingual services.
- **Pohjois-Pohjanmaa:** Pages 2718 of item 9 on the evidence list describe remote physiotherapy services.
- **Vantaa-Kerava:** Page 3314 of item 9 on the evidence list describes launching remote physiotherapy services.
- Several wellbeing service counties have improved their digital platforms, improving the functionality for the professionals and turnaround times for the customers:
    - **Kainuu** (Item 9, p. 1192) recorded 30 improvements leading e.g. to faster response to messages and improving recording of measurements performed at home.
    - **Pirkanmaa** (Item 9, p. 2506) consolidated patient registers, developed single registration for professionals, digital forms, and increased automation in transfer of data.
    - **Pohjois-Karjala** (Item 9, p. 2643) introduced and expanded the availability of digital forms, chat and remote appointments.
    - **Pohjois-Pohjanmaa** (Item 9, p. 2753) developed digital platform with aim to improve continuity of care, multisectoral remote appointments, consultation between different professionals and rehabilitation and mental care services.
    - **Päijät-Häme** (Item 9, p. 2999) piloted and then launched a mobile application for social and health care services.

Compilation report of final project reports by the Finnish Institute for Health and Welfare, starting page 21 (item 3 on the evidence list) lists initiatives by the Finnish Institute for Health and Welfare to support development of customer and service counselling and customer segmentation by developing and harmonising national classifications and data structures and by improving the digital platforms based on terminology editors. In the wellbeing services counties e.g. following initiatives were funded under is measure:

- **Etelä-Karjala** (item 9, p. 79) harmonised the administration of the citizens' digital services and the models for service production were developed in a more harmonised way.
- **Etelä-Savo** (Item 9, p. 420) developed a tool for identifying those with high service needs, through contacts via different channels.
- **Helsinki** (item 9, p. 877) developed a customer segmentation tool for oral health to support planning of care paths.

- **Kainuu** (item 9, p. 1197) developed a call-back function which automatically allocates the call for the nurse dedicated for the person, on the basis of the phone number where the call came from. This is reducing duplication and improves continuity of care.
- **Kanta-Häme** (item 9, p. 1408) phased in a customer management system starting with the nurse chat, family service guidance and social and emergency services.
- **Keski-Suomi** (item 9, p. 1596 and p. 1603) phased in a web paged segmentation tool starting with maternal and child clinics, gathering information on service needs and guiding the professionals on segmentation.
- **Pohjanmaa** (item 9, p. 2555) exploited the new customer management system which allowed more information for the segmentation and development of services for the elderly citizens. The systems enables decision making based on cost effectiveness data.
- **Pohjois-Pohjanmaa** (item 9, p. 2755) introduced a new customer management system for elderly and disabled citizens which supports monitoring and guidance of the service and treatment paths. The system allows documentation of contacts from different channels and stakeholders, supporting early identification and recognition of risk groups.
- **Pohjois-Savo** (item 9, p. 2885) introduced a digital health and treatment plan.

[…] final reports from beneficiaries shall be provided for new digital […] management solutions in the social and health care sector.

Final project reports by the Finnish Institute for Health and Welfare, starting page 45 (item 3 on the evidence list) lists initiatives by the Finnish Institute for Health and Welfare to support the regions by examining the national situational picture of operative guidance and coordination of service chains and by issuing recommendations. According to the final project reports by the wellbeing services counties (item 9 on the evidence list) the wellbeing services counties have developed, introduced or expanded systems as follows:

- **Etelä-Pohjanmaa** (Item 9, p. 352) developed a digital supervision and guidance model for a real time situation picture on the customers, services and resources. The model was especially directed for services delivered to customers' homes.
- **Itä-Uusimaa** (Item 9, p. 1016) integrated the central databases with the information pool and BI reporting.
- **Kymenlaakso** (Item 9, p.1893) developed a process mining tool for optimising customer steering processes in the elderly care, emergency services and some in-patient services.
- **Länsi-Uusimaa** (Item 9, p. 2105) developed a dashboard to support implementation of the family doctor model, allowing monitoring of adequate resources based on defined indicators.
- **Pohjois-Pohjanmaa** (Item 9, p. 2756 and 2758) developed a human resource management system for planning, monitoring and reporting healthcare services. Also, the region adopted digital care paths which can be integrated between primary and special care.
- **Päijät-Häme** (Item 9, 2995) expanded a piloted operational management system to new areas, enabling real time situation picture for decision making and shortening processes.
- **Satakunta** (Item 9, p. 3104) streamlined the use of several operational management systems into one, improving the coordination, sharing of information and customer processes.
- **Varsinais-Suomi** (Item 9, p. 3393) implemented operational management systems for elderly services, including customer management, contacting, assessment of needs, short term care, housing services, day care and home care.

Final project reports by the Finnish Institute for Health and Welfare, starting page 55 (item 3 on the evidence list) describes a model developed by the Finnish Institute for Health and Welfare for forecasting the need for healthcare and social welfare services. According to the final project reports by the wellbeing services counties (item 9 on the evidence list) following solutions were developed:

- **Helsinki** (item 9, p. 879) developed a digital system for the preventive care and monitoring of long-term illnesses with a pilot on maternal diabetes.
- **Kainuu** (Item 9, p. 1194) implemented a digital steering board for the reception services at the health centres. The steering board monitors the patient contacts, demand and offer for services, resources and access to care. The concept is being expanded to other services.
- **Keski-Suomi** (item 9, p. 1601) developed forecasting solutions based on budgeting in child services. The tool enabled gathering information with central population data on the wellbeing of children, young people and families.
- **Keski-Uusimaa** (item 9, p. 1736) developed a forecasting tool for cardiovascular diseases.
- **Kymenlaakso** (item 9, p. 1895) piloted a tool for budgeting of child services. The tool integrates cost centre specific financial information and indicators based on information from school surveys and Statistics Finland.
- **Pirkanmaa** (item 9, p. 2511) introduced a work shift planning system, which supports management of changes during the shift, calculates the remuneration based on times recorded by the staff and transfers the information automatically to the salary payment system.
- **Päijät-Häme** (item 9, p. 2998) piloted a patient forecasting tool with 24 result areas and scope for expanding it further.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 141 - Conclusion of environmental impact assessments

Related Measure: P5C1R1 - Green Transition Permitting

Quantitative Indicator: Number

Baseline: 0

Target: 228

Time: Q4 2025

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.

Target 141 concerns reasoned conclusions or statements on the assessment report being made on at least 228 environmental impact assessments after 1 January 2023.

Target 141 is the first step of the implementation of the reform, and it is accompanied by milestone 143 in this payment request concerning the entry into force of the legal acts establishing the new environmental permit procedure. Target 141 and milestone 143 will be followed by milestone 144, related to the availability of digital services for environmental permitting.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.
2	List of EIA reasoned conclusions	List, provided by the Finnish Supervisory Agency, of electrically signed environmental impact assessments (EIA) reasoned conclusions adopted since 1 January 2023. Each reasoned conclusion in the table consists of an authority registration number, name of the project, project developer, and date of issue of the reasoned conclusion.
3-232	230 electrically signed EIA reasoned conclusions	Copies of the reasoned conclusions of the environmental impact assessments (EIA) electronically signed by the regional Centres for Economic Development, Transport and the Environment and, since 1 January 2026, by the Finnish Supervisory Agency.

3. Analysis:

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

Reasoned conclusions or statements on the assessment report shall be made on at least 228 environmental impact assessments after 1 January 2023. Furthermore, in line with the measure description, this reform consists of **(...) processing of environmental impact assessment requests.**

Processing of environmental impacts assessment (EIA) requests can be verified by the number of reasoned conclusions adopted since 1 January 2023. A reasoned conclusion is an official final conclusion drawn up by a competent authority on the significant environmental impacts of a project. In the period from 2023 to 2025, the competent authorities providing the reasoned conclusions in Finland were the thirteen regional Centres for Economic Development, Transport, and the Environment. A reform of regional state administration entered into force in Finland on 1 January 2026 and, as a result, the competent authorities' tasks of giving the reasoned conclusions were transferred from the regional authorities to the new national Finnish Supervisory Agency. The Centres for Economic Development, Transport and the Environment were abolished on 1 January 2026. Thus, the reasoned conclusions in 2026 have been made by the Finnish Supervisory Agency. The transfer of responsibility of environmental permitting from regional authorities to a single national authority, and its underlying evidence, are assessed under milestone 143 - Entry into force of the legal acts establishing the new environmental permit procedure, which accompanies the present milestone 141.

Item 2 on the evidence list provides a table listing the reasoned conclusions adopted since 1 January 2023. The list includes the registration number specific to the relevant authority, the project name, the project developer name, and the issuing date of the reasoned conclusion. Whereas target 141 establishes that either *reasoned conclusions* or *statements on the assessment report* are made on the EIAs, in all cases, the relevant document submitted is the *reasoned conclusio*n.

Items 3-232 on the evidence list include a total of 230 unique electrically signed EIA reasoned conclusions. The assessment was carried out through a review of all the EIA reasoned conclusions included in the list provided. Each of the 230 EIA reasoned conclusions include the following constitutive elements:

- title "reasoned conclusion" ("perusteltu päätelmä" in Finnish);
- name and logo of the competent authority;
- date of the reasoned conclusion;
- competent authorities' diary number as a unique identifier;
- project information, including name, location, competent authorities' contact point, project description;
- reasoned conclusion;
- information on submission and communication of the reasoned conclusion;
- information on electronic approval of the reasoned conclusion, including the names of the responsible civil servants.

Based on the material submitted by Finland it can be concluded that reasoned conclusions have been made on at least 228 environmental impact assessments after 1 January 2023.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: 143 - Entry into force of the legal acts establishing the new environmental permit procedure

Related Measure: P5C1.R1 Green Transition Permitting

Qualitative Indicator: Provision in the legal acts indicating the entry into force of the legal acts

Time: Q4 2025

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 143 concerns the entering into force of the legal acts necessary to establish the new environmental permit procedure and the transfer of responsibility of environmental permitting from regional authorities to a single national authority.

Milestone 143 is the first step of the implementation of the reform, and it is accompanied by milestone 141 in this payment request concerning the conclusion of environmental impact assessments. Milestone 143 will be followed by milestone 144, related to the availability of digital services for environmental permitting.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the milestone (including all constitutive elements) was satisfactorily fulfilled.
2	Act 530/2025 on the Finnish Supervisory Agency, entered into force on 1 January 2026	Act 530/2025 on the Finnish Supervisory Agency as published in the Statute book of Finland on 11 July 2025. The Act contains provisions on the transfer of responsibility of environmental permitting from regional authorities to a single national authority. The Act repeals Act (896/2009) on Regional State Administrative Agencies. A link to the publication of the Act on the online Statute book FINLEX is provided: https://www.finlex.fi/fi/lainsaadanto/saadoskokoelma/2025/530#OT7.
3	Act 823/2025 on the Processing of Certain Environmental Matters at the Finnish Supervisory Agency, entered into force on 1 January 2026	Act 823/2025 on the Processing of Certain Environmental Matters at the Finnish Supervisory Agency as published in the Statute book of Finland on 14 July 2025. The Act contains provisions on the processing of certain environmental matters, including permit and application procedure, for activities that affect the environment and fall within the competence of the Finnish Supervisory Agency. The Act modifies and partly establishes the new environmental permit procedure. A link to the publication of the Act on the online Statute book FINLEX is provided: https://www.finlex.fi/fi/lainsaadanto/saadoskokoelma/2025/823#OT4_OT5.
4	Act 531/2025 on the Economic	Act 531/2025 on the Economic Development Centres and the Employment, Development and Administration Centre, as published

	Development Centres and the Employment, Development and Administration Centre, entered into force on 1 January 2026	in the Statute book of Finland on 11 July 2025. The Act repeals Act 897/2009 on Economic, Transport and Environmental Centres and the Development and Administration Centre for Economic, Transport and Environmental Centres. A link to the publication of the Act on the online Statute book FINLEX is provided: https://www.finlex.fi/fi/lainsaadanto/2025/531.

3. Analysis:

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

The legal acts necessary to establish the new environmental permit procedure and the transfer of responsibility of environmental permitting from regional authorities to a single national authority shall enter into force.

First, as concerns the transfer of responsibility of environmental permitting from regional authorities to a single national authority:

The Act 530/2025 on the Finnish Supervisory Agency (hereinafter referred to as 'the Act 530/2025') was published in the Statute Book of Finland on 11 July 2025. According to its Section 31, the Act 530/2025 entered into force on 1 January 2026.

Item (2) on the list of evidence, Act 530/2025 on the Finnish Supervisory Agency, transfers the responsibility of environmental permitting from regional authorities to a single national authority (the Finnish Supervisory Agency). This element is explicitly included in section 31 of Act 530/2025. Section 31 of Act 530/2025 states that the Act repeals the Act on Regional State Administrative Agencies (896/2009). Section 31 outlines that the responsibilities previously carried out by the Regional State Administrative Agencies, the Environmental Permit Agencies and the Regional Environment Centres start being the responsibility of the Finnish Supervisory Agency upon entry into force of the Act.

Furthermore, section 31 states that the tasks and responsibilities listed in section 3.3 of the Act are attributed to the Finnish Supervisory Agency. The tasks and responsibilities listed in section 3.3 include tasks related to permitting, guidance, planning and supervision of environmental protection, nature conservation, construction and water and marine management, permitting and supervision tasks related to water management, supporting and supervising land use, and tasks related to environmental impact assessment and other tasks related to the use and protection of the environment.

The removal of the permitting responsibility from the regional authorities is additionally evidenced by item (4) on the list of evidence, Act 531/2025 on the Economic Development Centres and the Employment, Development and Administration Centre (hereinafter referred to as 'Act 531/2025'), which repeals Act 897/2009 on Economic, Transport and Environmental Centres and the Development and Administration Centre for Economic, Transport and Environmental Centres. The Act 531/2025 was published in the Statute Book of Finland on 11 July 2025. According to its Section 30, the Act 531/2025 entered into force on 1 January 2026.

Second, as concerns establishing the new environmental permit procedures:

The Act 823/2025 on the Processing of Certain Environmental Matters at the Finnish Supervisory Agency (hereinafter referred to as 'the Act 823/2025') was published in the Statute Book of Finland on 14 July 2025. According to its Section 24, the Act 823/2025 entered into force on 1 January 2026.

Item (3) on the list of evidence, the Act 823/2025 establishes the new environmental permit procedure. Section 24 of Act 823/2025 repeals the Act on the Handling of Environmental Protection and Water Matters by Regional State Administrative Agencies (898/2009) and the Act on the Coordination of Certain Environmental Permit Procedures (764/2019).

Act 823/2025 in its entirety establishes the new environmental permit procedures. Chapter 1, section 1 states the objective of the Act: to promote and standardise the permit and application procedures for certain projects and activities that have an impact on the environment and fall within the competence of the Finnish Supervision Agency, to strengthen the expertise and interactivity in the handling of environmental matters, and to promote the utilisation of electronic transaction systems. In its entirety, the new environmental permit procedures are set out by the general provisions in chapter 1, processing of permit and application cases in chapter 2, resolution of matters in chapter 3, contact point authority in chapter 4, coordination of certain permit procedures in chapter 5, and other provisions in chapter 6.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: 149 - Assignment of researchers to REPowerEU-related research and development activities

Related Measure: P5C1I2 - R&D for the green transition

Quantitative Indicator: Number of assigned researchers

Baseline: 0

Target: 35

Time: Q2 2025

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.

Target 149 requires the launch of research openings in three thematic areas, including i) electricity storage and accelerating clean energy, ii) energy efficiency and decarbonisation of industry, and iii) renewable hydrogen economy. At least 35 researchers shall be assigned by the Technical Research Centre of Finland (VTT) to these three thematic areas.

Target 149 is the second target of the investment, and it follows the completion of target 150, related to the selection of doctoral students in the LUKE Doctoral School programme. It will be followed by milestone 148, related to the construction of a new facility for clean energy research, and milestone 151, related to the publication of clean energy roadmaps.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the target (including all constitutive elements) was satisfactorily fulfilled.
2	Electrically signed extract of the adopted decision by Board of Directors of VTT establishing the three thematic areas	An electronically signed extract from the minutes of VTT's Board of Directors' meeting of 30 October 2023, where the establishment of the three thematic research areas was presented to the Board and confirmed to be carried out with REPowerEU funding. The extract includes an annex providing further details on the content of the thematic areas as well as an estimate of the distribution of REPowerEU funding between VTT's REPowerEU activities.
3	Links to the press release on the launch of research openings in three thematic research areas	Links to press release of 27 May 2024 on the launch of research openings in three thematic research areas: In Finnish: https://www.vttresearch.com/fi/uutiset-ja-tarinat/vtt-kasvattaa-suomen-osaamista-puhtaan-energian-ratkaisujen-kehittamisessa In English: https://www.vttresearch.com/en/news-and-ideas/vtt-increase-finlands-expertise-developing-clean-energy-solutions
4	Memorandum of Government Decision on the use of	Memorandum of Government's adopted decision of 5 October 2023 on the use of REPowerEU funding within the Finnish RRP. The memorandum includes the description of the three thematic research

	Finland's REPowerEU funding	areas. Also accessible through the provided link (in Finnish): https://valtioneuvosto.fi/paatokset/paatos?decisionId=0900908f8084f248
5	Government grant decision to VTT for 2024	Government grant decision made by the Ministry of Economic Affairs and Employment for the RePowerEU plan of VTT for the year 2024, decision of 12 February 2024.
6	Government grant decision to VTT for 2025	Government grant decision made by the Ministry of Economic Affairs and Employment for the RePowerEU plan of VTT for the year 2025, decision of 21 February 2025.
7	Government grant decision to VTT for 2026	Government grant decision made by the Ministry of Economic Affairs and Employment for the RePowerEU plan of VTT for the year 2026, decision of 22 January 2026.
8	Project Time Entry Confirmation Process Description by VTT	The Project Time Entry Confirmation Process Description by VTT, dated 19 January 2022, describes the electronic procedure for approving and signing working hours' reports in VTT.
9-25	Anonymised summary reports of the working hours of researchers assigned to the three thematic research area projects, extracted from VTT's project accounting system	Anonymised summary reports of the working hours of researchers assigned to projects in the three thematic research areas, extracted from VTT's project accounting system. The summary reports cover the period from 1 January 2024 to 30 September 2024, with the last update of data on 8 October 2024.

3. Analysis:

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

Research openings shall be launched in three thematic areas, including i) electricity storage and accelerating clean energy, ii) energy efficiency and decarbonisation of industry, and iii) renewable hydrogen economy.

The specific date of the launch was 30 October 2023 and the corresponding evidence is item 2 on the evidence list, an electronically signed extract from the minutes of the Technical Research Centre of Finland (VTT)'s Board of Directors' meeting of 30 October 2023, where the establishment of the three thematic research areas was presented to the Board of Directors. The extract includes an annex providing details on the content of the three thematic openings.

The launch of the three thematic areas was further corroborated in the first REPowerEU grant decision by the Ministry of Economic Affairs and Employment to VTT on 12 February 2024 (item 5 on the evidence list), setting out the implementation of the research funding. The grant decision specifies that the grant may be used for VTT's own research and development work, and that VTT launches three major strategic research initiatives that support the objectives of the REPowerEU plan: 1. Electrical energy storage and the acceleration of clean energy, 2. Energy efficiency and industrial decarbonisation, and 3. Renewable hydrogen economy.

The launch of the research openings in the three thematic areas was subject to a press release by VTT on 27 May 2024, in Finnish and in English, describing the launch of the three strategic research openings. The links to the two language versions of the press release are included as item 3 on the evidence list.

The Commission services accessed the link provided by the authorities on 9 April 2026 to verify that the press release includes information about the launch of research openings in the three thematic areas: i) electricity storage and accelerating clean energy, ii) energy efficiency and decarbonisation of industry, and iii) renewable hydrogen economy This check was completed successfully, confirming that the press release explicitly states that “VTT launches research openings and a postdoc programme supporting sustainable growth in Finland” and that “VTT's first research opening focuses on electricity storage and accelerating clean energy production, the second on improving industrial energy efficiency and the third on renewable hydrogen economy solutions”. The press release further describes the contents of each research opening at project level. The press release includes the standard information banner with an EU flag and the texts “Funded by the European Union” and “NextGenerationEU”.

The working hours reports on the assignment of researchers to the three thematic research areas, in items 9-25, illustrate that research work had been initiated and performed accordingly following the launch of the research openings in the VTT Board of Directors’ meeting of 30 October 2023.

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

The provision of financial support for research openings is demonstrated by government grant decisions in 2024, 2025 and 2026 under the Act on Discretionary Government Grants 688/2001 adopted by the Ministry of Economic Affairs and Employment of Finland (items 5, 6 and 7 on the evidence list, respectively). The grant decisions have been made by the competent ministry in accordance with the national budgets adopted by the Parliament for the respective years and the Act on Discretionary Government Grants 688/2001 governing the allocation and payment of funding under the state budget item 32.01.49 (State grant for the operations of VTT Technical Research Centre of Finland). The budget item 32.01.49 is referred to in paragraph 2 of item 5, paragraph 3 of item 6, and paragraph 3 of item 7 on the evidence list.

The grant decisions specify the granted amounts, the purpose of the grants, the schedule for using the grants, and the associated reporting obligations. Each grant decision includes the description of the eligible activities to be funded. The eligible activities described in the grant decisions for years 2024, 2025 and 2026 comprise funding for three distinct research openings: 1. Electrical energy storage and the acceleration of clean energy, 2. Energy efficiency and industrial decarbonization, and 3. Renewable hydrogen economy. Each grant decision states that financial support may be used for increasing the number of research professionals within the three research openings.

The grant decisions by the Ministry of Economic Affairs and Employment comprise financial support totalling EUR 17 800 000, divided into EUR 9.0 million (decision of 12 February 2024, item 5 on the evidence list), EUR 8.5 million (decision of 21 February 2025, item 6 on the evidence list) and EUR 0.3 million (decision of 22 January 2026, item 7 on the evidence list).

The grant decisions were preceded by government decision of 5 October 2023 on the use of REPowerEU funding within the Finnish Recovery and Resilience Plan. The memorandum to the government decision, included as item 4 on the evidence list and accessible in the government

online repository through a link, specifies that financial support was to be provided for VTT to implement the three research openings.

At least 35 researchers shall be assigned by VTT Technical Research Centre of Finland Ltd to the three thematic areas.

The assignment of at least 35 researchers by VTT to the three thematic areas is demonstrated through anonymised summary reports of the working hours of researchers, extracted from VTT's project accounting system, included as items 9-25 on the evidence list. The data included in the extracts submitted in items 9-25 was confirmed by the Commission services' on-the-spot check conducted on 24 April 2026.

In the summary reports in items 9-25, the working hours of researchers assigned to the three thematic research areas are detailed at the level of individual researchers, meaning that researchers are identified individually in the system through unique records.

The summary reports in items 9-25 on the evidence list comprise the information on the assignment of researchers to the three thematic areas, including two Postdoc and PhD projects, covering the period from 1 January 2024 to 30 September 2024. The information is structured in a manner that illustrates the person-hours recorded to the three thematic areas (electrical energy storage and the acceleration of clean energy, energy efficiency and industrial decarbonization, and renewable hydrogen economy) including two Postdoc and PhD projects.

The person-hours are presented at the level of 17 individual research projects. For each project, the information includes the hours worked, project number, project name, and names of the responsible project manager and financial assistant. The 17 project-specific pages of the summary reports, included in items 9-25 on the evidence list, present the number of individual researchers assigned to each project. The researchers assigned to each project are identified at the level of their initials (of first name, last name).

The process description, which describes the electronic procedure for approving and signing working hours reports in VTT, is included as item 8 on the evidence list. The process description describes the contents of the working hours reporting process, the outcomes of which were subjected to the on-the-spot check on 24 April 2026.

The reporting provided by Finland in items 9-25 on the evidence list illustrates the assignment of individual researchers to each research area. Whereas the reports provided in items 9-25 on the evidence list contain the relevant data, an additional verification during an on-the-spot check was performed to confirm that the data were duly recorded and directly accessible in VTT's project accounting system. The Commission services conducted an on-the-spot check on 24 April 2026 to verify that at least 35 unique individual researchers had been assigned to the three thematic areas, with the full identifiers (names) of the individual researchers directly accessible in VTT's project accounting system. This check was completed successfully, confirming that at least 35 researchers had been assigned by VTT to the three thematic areas.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.