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COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	20 July 2026
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

Subject:	ANNEX to the COMMISSION IMPLEMENTING DECISION on the Social Climate Plan of Latvia, the financing of the Plan and the work programme for 2026-2032
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Delegations will find attached document C(2026) 4993 Annex.

Encl.: C(2026) 4993 Annex

Annex I: LIST OF THE MEASURES AND INVESTMENTS TO BE IMPLEMENTED BY THE MEMBER STATES

COMPONENT: C1 - Buildings sector

Seq. number	Measure/Investment	Title
C1.A.I1	I1	Increasing energy efficiency and the use of renewable energy sources in residential multi-apartment buildings
C1.B.I2	I2	Energy efficiency measures in buildings providing municipal social housing, rental housing and accommodation services
C1.B.I3	I3	Supporting vulnerable households to implement small-scale energy efficiency measures and to renovate private houses
C1.D.I4	I4	One-stop shop for improving the energy efficiency of residential multi-apartment buildings

COMPONENT: C2 – Road transport sector

Seq. number	Measure/Investment	Title
C2.F.I1	I1	Support for the purchase of vehicles for social service providers
C2.F.I2	I2	Support for the purchase of vehicles for healthcare service providers
C2.F.I3	I3	Support for the purchase of zero-emission vehicles for vulnerable transport users
C2.F.I4	I4	Promoting micromobility for schoolchildren in transport-poor areas
C2.F.I5	I5	Support for the purchase of technical aids for vulnerable transport users
C2.G.I6	I6	Transport on demand in remote rural areas
C2.G.I7	I7	Creation of sheltered bicycle parking in train stations and stops
C2.G.I8	I8	Support for battery electric trains: purchase of trains
C2.G.I9	I9	Support for battery electric trains: development of charging infrastructure
C2.G.M1	M1	Regulatory framework for the implementation of transport on demand

COMPONENT: C4 - Technical assistance

Seq. number	Action	Title
C4.TA.A1	A1	Technical assistance for the administration, implementation, and control functions, and for the adaptation and maintenance of KPVIS

Annex II - INDICATORS RELATING TO THE ACHIEVEMENT OF THE ENVISAGED MILESTONES AND TARGETS AND THEIR INDIVIDUAL PAYOUT VALUE

COMPONENT: C1 - Buildings sector

Seq. number	Measure /Investment	Milestone / Target	Name	Quantitative indicator (for targets)			Indicative timeline for achievement		Description of the milestone/target	Payout value (EUR)
				Unit of measure	Baseline	Goal	Year	Quarter		
C1.A.II.1.2028Q1	C1.A.II	M	Launch of the call for proposals				2028	Q1	The call for proposals shall have been launched for increasing energy efficiency and using renewable energy sources in residential multi-apartment buildings. The legal framework for the implementation of the investment shall have entered into force. The legal framework shall contain the eligibility rules for support measures increasing energy efficiency, in line with section 2.1.2.1.1 of Investment 1 under Component C1 of the SCF Plan, and compliance requirements with the ‘do no significant harm’ (DNSH) criteria, in particular the	4.642.275,00

									requirements applicable to activities B3.1 and B6 of Annex 1 to EC Notice C/2025/1596. The legal framework shall specify that only renovation projects for complex renovations of residential multi-apartment buildings and with an expected improvement in energy performance of at least 30% are eligible.	
C1.A.II.S1.2030Q4	C1.A.II	T	Number of residential multi-apartment buildings that have undergone energy efficiency improvement	Number	0	20	2030	Q4	Energy efficiency improvements shall have been implemented in 20 residential multi-apartment buildings.	24.500.896,00
C1.A.II.S1.2032Q3	C1.A.II	T	Number of residential multi-apartment buildings that have undergone energy efficiency improvement	Number	20	72	2032	Q3	Energy efficiency improvements shall have been implemented in 72 residential multi-apartment buildings.	63.702.329,00
C1.B.I2.1.2027Q4	C1.B.I2	M	Launch of the call for proposals				2027	Q4	The call for proposals shall have been launched for energy efficiency measures in buildings providing municipal social housing, rental housing, and services with accommodation.	2.218.875,00

									The legal framework for the implementation of the investment shall have entered into force. The legal framework shall contain the eligibility rules for support measures increasing energy efficiency, in line with section 2.1.2.1 of Investment 2 under Component C1 of the SCF Plan, and compliance requirements with the DNSH criteria, in particular the requirements applicable to activities B3.1, B6, B7.1, B8.1 and B9 of Annex 1 to EC Notice C/2025/1596.	
C1.B.I2.I7.2030Q4	C1.B.I2	T	Total useful floor area of buildings that have undergone other energy renovation (i.e. all energy renovations except deep renovations)	m ²	0	1000	2030	Q4	Energy efficiency improvements shall have been implemented on 1 000 m ² of total useful floor area in buildings providing municipal social housing, rental housing and services with accommodation.	1.080.990,00
C1.B.I2.I7.2032Q3	C1.B.I2	T	Total useful floor area of buildings that have undergone other energy renovation (i.e. all energy renovations	m ²	1000	39000	2032	Q3	Energy efficiency improvements shall have been implemented on 39 000 m ² of total useful floor area in buildings providing municipal social housing, rental housing	41.077.635,00

			except deep renovations)						and services with accommodation.	
C1.B.I3.1.2027Q2	C1.B.I3	M	Launch of the call for proposals				2027	Q2	The call for proposals shall have been launched for the implementation of small-scale energy efficiency measures and the renovation of private houses. The legal framework for the implementation of the investment shall have entered into force. The legal framework shall contain the eligibility rules for support measures increasing energy efficiency, in line with section 2.1.2.1.1 of Investment 3 under Component C1 of the SCF Plan, and compliance requirements with DNSH criteria, in particular the requirements applicable to activities B2, B3.1, B6, B7.1, B8.1 and B9 of Annex 1 to EC Notice C/2025/1596.	7.073.984,00
C1.B.I3.I6.2030Q1	C1.B.I3	T	Number of buildings that have undergone other energy renovation (i.e. all types of energy renovations	Building units	0	2737	2030	Q1	Energy efficiency improvements shall have been implemented in 2737 building units.	33.601.424,00

			except deep renovations)							
C1.B.I3.I6.2032Q3	C1.B.I3	T	Number of buildings that have undergone other energy renovation (i.e. all types of energy renovations except deep renovations)	Building units	2737	10948	2032	Q3	Energy efficiency improvements shall have been implemented in 10948 building units.	100.804.272,00
C1.D.I4.S1.2030Q3	C1.D.I4	T	Households advised	Number	0	1050	2030	Q3	1050 consultations shall have been provided. The consultations shall be given to households or representatives of residential multi-apartment buildings to implement Investment C1.A.I1 'Increasing energy efficiency and the use of renewable energy sources in multi-apartment residential buildings' of the SCF Plan.	1.231.573,00
C1.D.I4.S1.2032Q3	C1.D.I4	T	Households advised	Number	1050	2050	2032	Q3	2050 consultations shall have been provided. The consultations shall be given to households or representatives of residential multi-apartment buildings to implement Investment C1.A.I1 'Increasing energy efficiency	1.172.927,00

									and the use of renewable energy sources in multi-apartment residential buildings' of the SCF Plan.	
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COMPONENT: C2 – Road transport sector

Seq. number	Measure /Investment	Milestone / Target	Name	Quantitative indicator (for targets)			Indicative timeline for achievement		Description of the milestone/target	Payout value (EUR)
				Unit of measure	Baseline	Goal	Year	Quarter		
C2.F.I1.1.2027Q4	C2.F.I1	M	Launch of the call for proposals				2027	Q4	The call for proposals shall have been launched for the purchase of zero-emission vehicles and charging points for social service providers. The legal framework for the implementation of the investment shall have entered into force. The legal framework shall contain the eligibility rules, in line with section 2.1.2.1.1 of Investment 1 under Component C2 of the SCF Plan, and compliance requirements with the DNSH criteria, in particular the requirements applicable to activity T3 of Annex 2 to EC Notice C/2025/1596.	180.000,00
C2.F.I1.S1.2030Q4	C2.F.I1	T	Zero-emission vehicles	Number	0	30	2030	Q4	30 zero-emission vehicles shall have been purchased and be in use for the provision of social services. The zero-emission	1.207.059,00

			involved in the provision of social services						vehicles shall be considered to be involved in the provision of social services when 10 charging stations shall have been installed and put in service.	
C2.F.I1.S1.2032Q3	C2.F.I1	T	Zero-emission vehicles involved in the provision of social services	Number	30	85	2032	Q3	85 zero-emission vehicles shall have been purchased and be in use for the provision of social services. The zero-emission vehicles shall be considered to be involved in the provision of social services when 40 charging stations shall have been installed and put in service.	2.212.941,00
C2.F.I2.1.2027Q3	C2.F.I2	M	Launch of the call for proposals				2027	Q3	The call for proposals shall have been launched for the purchase of zero-emission vehicles and charging points for healthcare service providers. The legal framework for the implementation of the investment shall have entered into force. The legal framework shall contain the eligibility rules to receive support, in line with section 2.1.2.1.1 of Investment 2 under Component C2 of the SCF Plan and compliance	503.749,00

									requirements with the DNSH criteria, in particular the requirements applicable to activity T3 of Annex 2 to EC Notice C/2025/1596.	
C2.F.I2.S1.2030Q4	C2.F.I2	T	Zero-emission vehicles involved in the provision of healthcare services	Number	0	148	2030	Q4	148 zero-emission vehicles shall have been purchased and entered into use by healthcare providers. The zero-emission vehicles shall be considered to be involved in the provision of healthcare services when 100 charging points shall have been installed and put into service.	6.681.805,00
C2.F.I2.S1.2032Q3	C2.F.I2	T	Zero-emission vehicles involved in the provision of healthcare services	Number	148	212	2032	Q3	212 zero-emission vehicles shall have been purchased and entered into use by healthcare providers. The zero-emission vehicles shall be considered to be involved in the provision of healthcare services when 204 charging points shall have been installed and put into service.	2.889.429,00
C2.F.I3.1.2027Q1	C2.F.I3	M	Launch of the call for proposals				2027	Q1	The call for proposals shall have been launched for the purchase of zero-emission vehicles for vulnerable transport users. The legal framework for the implementation of the	2.807.036,00

									investment shall have entered into force. The legal framework shall contain: • the eligibility rules, in line with section 2.1.2.1.1 of Investment 3 under Component C2 of the SCF Plan, • compliance with the DNSH criteria, in particular the requirements applicable to activity T3 of Annex 2 to EC Notice C/2025/1596, and • the obligation for the beneficiary that the zero-emission vehicle purchased under the investment shall, for at least five years from its purchase, remain permanently registered in the territory of the Republic of Latvia in the ownership of the beneficiary, or in the possession of the beneficiary if the co-payment is covered	
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									through a leasing scheme and the owner is the leasing service provider for the leasing period.	
C2.F.I3.I21.2029Q4	C2.F.I3	T	Purchases of zero-emission vehicles	Number of zero-emission vehicles	0	2100	2029	Q4	2100 zero-emission vehicles shall have been purchased. A zero-emission vehicle shall be deemed to be purchased at the moment of the conclusion of the contract granting support to the vulnerable transport user. Under the investment, the purchase of one specific zero-emission vehicle may be supported only once.	16.480.391,00
C2.F.I3.I21.2031Q4	C2.F.I3	T	Purchases of zero-emission vehicles	Number of zero-emission vehicles	2100	4696	2031	Q4	4696 zero-emission vehicles shall have been purchased. A zero-emission vehicle shall be deemed to be purchased at the moment of the conclusion of the contract granting support to the vulnerable transport user. Under the investment, the purchase of one specific zero-emission vehicle may be supported only once.	36.853.292,00
C2.F.I4.1.2027Q4	C2.F.I4	M	Launch of the call for proposals				2027	Q4	The call for proposals shall have been launched for the promotion of micromobility for	187.500,00

									schoolchildren in transport-poor areas. The legal framework for the implementation of the investment shall have entered into force. The legal framework shall contain the eligibility rules, in line with section 2.1.2.1.1 of Investment 4 under Component C2 of the Social Climate Plan, and compliance with the DNSH criteria, in particular the requirements applicable to activities T1, T2, T13 of Annex 2 to EC Notice C/2025/1596.	
C2.F.I4.S1.2032Q2	C2.F.I4	T	Additional shared mobility and mobility on demand solutions	Number	0	97	2032	Q2	Shared mobility solutions shall be provided in 97 municipal educational institutions in the territory of the eligible municipalities. A shared mobility solution shall be deemed provided when bicycles have been purchased and put into service, when bicycle parking facilities have been installed and put into service, and when trainings promoting the understanding of micro-mobility have been delivered.	3.562.500,00

C2.F.I5.1.2027Q4	C2.F.I5	M	Launch of the call for proposals				2027	Q4	The call for proposals shall have been launched for the purchase of technical aids for vulnerable transport users. The legal framework for the implementation of the investment shall have entered into force. The legal framework shall include the eligibility rules, in line with section 2.1.2.1.1 of Investment 5 under Component C2 of the SCF Plan, and compliance requirements with the DNSH criteria, in particular the requirements applicable to activity T2 of Annex 2 to EC Notice C/2025/1596.	562.500,00
C2.F.I5.S1.2030Q4	C2.F.I5	T	Electric mobility aids provided	Number	0	1350	2030	Q4	1350 electric mobility aids shall have been provided to eligible persons.	5.664.753,00
C2.F.I5.S1.2032Q3	C2.F.I5	T	Electric mobility aids provided	Number	1350	2547	2032	Q3	2547 electric mobility aids shall have been provided to eligible persons.	5.022.747,00
C2.G.I6.1.2027Q4	C2.G.I6	M	Conclusion of procurement contracts for the operation				2027	Q4	All procurement contracts to ensure the operation of on-demand road transport service shall have been concluded.	1.371.011,00

			of on-demand road transport service						The procurement contracts shall contain: • compliance with the DNSH criteria for activities T3 and T7 of Annex 2 to EC Notice C/2025/1596; • conditions for the provision of a booking application, which includes a call centre; • contracts with the transport service provider(s).	
C2.G.I6.S1.2028Q4	C2.G.I6	T	Number of zero-emission vehicles involved in the operation of on-demand road transport service in remote rural areas	Number	0	70	2028	Q4	70 zero-emission vehicles shall have been purchased and started operating as part of the on-demand road transport service. A vehicle shall be considered as involved in the provision of the on-demand road transport service when the booking application, which includes a call centre, is in use.	23.307.191,00
C2.G.I7.1.2027Q1	C2.G.I7	M	Launch of the call for proposals				2027	Q1	The call for proposals shall have been launched for the creation of sheltered bicycle parking	57.375,00

									facilities at train stations and stops. The legal framework for the implementation of the investment shall have entered into force. The legal framework shall contain the eligibility rules, in line with section 2.1.2.1.1 of Investment 7 under Component C2 of the SCF Plan, and compliance with the DNSH criteria, in particular the requirements applicable to activity T13 of Annex 2 to EC Notice C/2025/1596.	
C2.G.I7.S1.2029Q4	C2.G.I7	T	Installation of infrastructure for cyclists	Number of cycling facilities	0	50	2029	Q4	50 sheltered bicycle parking facilities shall have been installed and put into service. Each bicycle parking facility shall have a capacity of at least 32 bicycles.	1.090.125,00
C2.G.I8.1.2027Q4	C2.G.I8	M	Conclusion of a procurement contract for the purchase of battery electric trains				2027	Q4	A procurement contract for the purchase of battery electric trains shall have been concluded. The procurement contract shall contain eligibility rules, in line with section 2.1.2.1.1 of Investment 8 under Component	1.904.309,00

									C2 of the SCF Plan, and compliance with the DNSH criteria, in particular for activity T18 of Annex 2 to EC Notice C/2025/1596.	
C2.G.I8.S1.2030Q4	C2.G.I8	T	Clean transport rolling stock	Number of rolling stock	0	5	2030	Q4	5 battery electric trains shall have been purchased and started operating, ensuring increased service between Riga and Valka and on the Krustpils to Rēzekne segment.	36.181.869,00
C2.G.I9.1.2027Q4	C2.G.I9	M	Conclusion of procurement contracts for the creation of charging infrastructure for battery electric trains				2027	Q4	All procurement contracts for the creation of charging infrastructure for battery electric trains shall have been concluded. The procurement contracts shall contain the eligibility rules, in line with section 2.1.2.1.1 of Investment 9 under Component C2 of the SCF Plan Component C2, and compliance with the DNSH criteria, in particular for activity T23 of Annex 2 to EC Notice C/2025/1596.	930.691,00
C2.G.I9.S1.2030Q4	C2.G.I9	T	Charging infrastructure for battery electric trains	Number of charging stations	0	5	2030	Q4	5 charging stations for battery electric trains shall have been built and put into service on the railway infrastructure (in	17.683.131,00

									Krustpils, Viļāni, Rēzekne, Cēsis and Valmiera).	
C2.G.M1.1.2027Q3	C2.G.M1	M	New regulatory framework for on-demand road transport				2027	Q3	The legal framework for on-demand road transport shall have entered into force. The framework shall include the criteria for establishing on-demand road transport routes, the conditions for booking the service, for the activities of service providers and for the provision and use of the service, and the procedure for booking and paying for the service.	2.742.022,00

COMPONENT: C4 - Technical assistance

Seq. number	Action	Milestone / Target	Name	Quantitative indicator (for targets)			Indicative timeline for achievement		Description of the milestone/target	Payout value (EUR)
				Unit of measure	Baseline	Goal	Year	Quarter		
C4.TA.A1.1.2027Q2	C4.TA.A1	M	Regulatory framework governing the implementation of the Social Climate Fund				2027	Q2	The Cabinet Regulation governing the implementation of the Fund shall have entered into force, laying down: • The institutions involved in the implementation and monitoring of the SCF Plan and their rights and obligations; • the conditions for receiving funding under the SCF Plan and for monitoring and controlling measures and investments, including the arrangements for submitting, examining, approving and allocating funding to project applications, as well as the arrangements for applying the exclusion conditions established	3.933.457,00

									pursuant to Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union; • the arrangements for ensuring the functions of the audit authority; • risk management conditions and procedures for reporting irregularities detected in the implementation of SCF plan measures and investments, withholding, recovering or writing off irregular expenditure and applying a proportionate financial correction; • the procedure for planning funds in the State budget for the implementation of the SCF Plan; • the procedures for checking the beneficiary's payment claims, for	
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									carrying out the on-the-spot checks, for making payments and for preparation of the payment requests to be submitted to the EC and closure of accounts.	
C4.TA.A1.2.2028Q2	C4.TA.A1	M	Achievement of the 2027 milestones and targets of the SCF Plan				2028	Q2	The achievement of the milestones and targets for the year 2027 in the 'Milestones and targets of Component C1' and 'Milestones and targets of Component C2' sections of the SCF Plan shall be ensured.	1.272.589,00
C4.TA.A1.3.2029Q2	C4.TA.A1	M	Achievement of the 2028 milestones and targets of the SCF Plan				2029	Q2	The achievement of the milestones and targets for the year 2028 in the 'Milestones and targets of Component C1' and 'Milestones and targets of Component C2' sections of the SCF Plan shall be ensured.	1.272.589,00
C4.TA.A1.4.2030Q2	C4.TA.A1	M	Achievement of 2029 milestones and targets of the SCF Plan				2030	Q2	The achievement of the milestones and targets for the year 2029 in the 'Milestones and targets of Component C1' and 'Milestones and targets of Component C2' sections of the SCF Plan shall be ensured.	1.272.589,00
C4.TA.A1.5.2031Q2	C4.TA.A1	M	Achievement of the 2030 milestones and				2031	Q2	The achievement of the milestones and targets for the year 2030 in the	1.272.589,00

			targets of the SCF Plan						‘Milestones and targets of Component C1’ and ‘Milestones and targets of Component C2’ sections of the SCF Plan shall be ensured.	
C4.TA.A1.6.2032Q2	C4.TA.A1	M	Achievement of the 2031 milestones and targets of the SCF Plan				2032	Q2	The achievement of the milestones and targets for the year 2031 in the ‘Milestones and targets of Component C1’ and ‘Milestones and targets of Component C2’ sections of the SCF Plan shall be ensured.	1.272.589,00
C4.TA.A1.7.2032Q3	C4.TA.A1	M	Achievement of all milestones and targets of the SCF Plan				2032	Q3	As part of the milestone, the achievement of all milestones and targets in the ‘Milestones and targets of Component C1’ and ‘Milestones and targets of Component C2’ sections of the SCF Plan shall be ensured.	1.272.589,00

Annex III - ARRANGEMENTS

1. Measures for addressing remaining weaknesses in the internal control systems

As the internal control system has not been finalised by the adoption of this Decision, the Commission adds the following additional measures to address weaknesses in the form of horizontal milestones reported in point 2 of this Annex, pursuant to Article 17(3) point (c) of Regulation (EU) 2023/955 and in line with the guidance provided in Commission Notice C(2025) 6732 final¹.

2. Horizontal milestones

Milestone name	Description of the milestone	Timeline for achievement	
		Year	Quarter
Setup of the internal control system	The internal control system - including the legally mandated designation of relevant bodies and the allocation of their responsibilities - shall have been established in compliance with Regulation (EU) 2023/955.	2026	Q4
Positive audit opinion on the internal control system of the Ministry of Climate and Energy	The designated audit body shall have issued a positive opinion on the compliance with the requirements of Regulation (EU) 2023/955 of the internal control system established by the Ministry of Climate and Energy in its role as Authority entrusted with the implementation of the SCP and Authority responsible for signing the management declaration accompanying the payment requests. The control systems put in place must provide the necessary guarantees that the fund will be managed in accordance with all applicable rules, in particular rules on avoidance of conflicts of interest, fraud prevention, corruption and double funding from the Fund or other EU funds programmes in accordance with the principle of sound financial management.	2026	Q4

¹ Commission Notice 'Guidance on the Implementation of the Social Climate Fund' C(2025) 6732 final.

Functional KPVIS Fund module	The KPVIS information and management system shall have been adapted for the implementation of the Fund (i.e. development of KPVIS Fund module) and operational.	2027	Q1
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Annex IV – ANNUAL ALLOCATIONS FOR THE PURPOSE OF ESTABLISHING THE INDIVIDUAL BUDGETARY COMMITMENTS

The table below shall constitute a multiannual work programme related to the implementation for the Plan.

Social Climate Fund	Budget line(s):	Total after deduction of support expenditure pursuant to Article 10(3) (EUR)	2026	2027	2028	2029	2030	2031	2032	TOTAL
Amount	09.05.01 (2026-2027) / 02.02.03.01 (2028-2032) ²	462.759.597,00	28.271.959,00	77.754.987,00	74.770.603,00	73.343.906,00	71.917.210,00	69.777.163,00	66.923.769,00	462.759.597,00

² Temporary nomenclature pending agreement on the multiannual financial framework for the years 2028 to 2034.