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COMMISSION STAFF WORKING DOCUMENT

Analysis of the recovery and resilience plan of Greece

Accompanying the document

Proposal for a COUNCIL IMPLEMENTING DECISION

amending Implementing Decision (EU) (ST 10152/21; ST 10152/2021 ADD 1) of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Greece

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1. EXECUTIVE SUMMARY

While growth prospects have improved substantially compared to the pre-pandemic period, structural problems limit the speed of convergence of the Greek economy. Despite a challenging international environment, the Greek economy grew at a solid pace in 2022, driven by a post-pandemic recovery in tourism and a rebound in domestic demand. However, the growth momentum has slowed since late 2022 amid the global energy crisis and soaring inflation that keep on eroding households' real disposable income. While economic growth is expected to stabilise above the pre-pandemic level, Greece's exposure to natural disasters - as witnessed in 2023, as well as prevailing structural bottlenecks, such as a low level of judiciary efficiency, limited access to financing and a protracted period of subdued investments slow the economic convergence process.

Greece submitted a modified recovery and resilience plan (RRP) under the Regulation (EU) 2021/241, requesting an additional loan amount, adding a REPowerEU Chapter and adjusting several measures of the plan. For the modification of its RRP, Greece has relied on the following legal bases: Article 14(2) of the Regulation to include additional loan support, Article 18(2) to take into account the updated maximum financial contribution, Article 21 to amend a number of measures due to the invoked advent of unforeseeable objective circumstances, and Article 21b to include additional resources from the Brexit Adjustment Reserve (BAR) for its REPowerEU chapter.

The REPowerEU chapter contains measures to help address the key energy challenges that Greece is currently facing and to increase Greece's renewable energy potential. The proposed measures comprise seven reforms and four investments, focussing on energy efficiency in buildings, decarbonisation of industry, renewables and renewable gases, smart grid, self-consumption and energy storage.

The REPowerEU measures will help reduce energy demand and increase renewable energy and gases production, thereby contributing to the resilience and sustainability of the Union's energy system and to the diversification of the energy supply of the EU. The Greek RRP will support building further flexibilities in the electricity network via the increased installation of energy storage, while increasing the resilience and security of the electricity system of the EU. Further reforms include the setting-up of the licensing framework to produce renewable gases and facilitate the installation of carbon capture, usage and storage technologies. In addition, it includes the optimisation of land and sea use for the development of renewables, including specific actions for offshore wind energy, together with a roadmap for innovative energy efficiency interventions. Finally, reforms promoting energy storage investments, accelerating the development of a smart grid and promoting energy sharing to facilitate decentralised production and exchange of renewable energy are also included. Concerning investments, the REPowerEU chapter includes actions to promote energy efficiency and self-consumption through renewables, the scale-up of energy storage installations and pilot projects to produce renewable hydrogen and bio-methane, in addition to the promotion of carbon capture, usage and storage technologies to decarbonise industry. The investments in the installation of solar water heaters, renewables for self-

consumption, the production of renewable gases, decarbonisation, and energy efficiency actions will also support the security of supply of critical technologies for the green transition of the Union.

The modified RRP represents a comprehensive and adequate response to the economic and social challenges faced by Greece. Although it proposes some changes in the substance of the current measures, these do not affect the previous assessment of the coverage of a significant subset of the challenges identified in the relevant country-specific recommendations (CSRs) addressed to Greece in the context of the European Semester. Moreover, the modified plan keeps its focus on the green and digital transitions, and on promoting smart, sustainable, and inclusive growth. The original 18 components, with the addition of the REPowerEU chapter, continue to address the six pillars of the RRF and generally maintain the level of ambition despite several challenges. The plan continues to contain robust milestones, targets and verification mechanisms, and remains coherent with other policy commitments.

Based on the assessment of the submitted modification and the REPowerEU chapter, the Greek modified plan receives an A-rating on all criteria, except for costing (unchanged from the original plan assessment).

(1) Balanced Response	(2) CSRs	(3) Growth, jobs…	(4) DNSH	(5) Green target	(6) Digital target	(7) Lasting impact	(8) M & T	(9) Costing	(10) Control Systems	(11) Coherence	(12) REPowerEU	(13) Cross-border
A	A	A	A	A (37.9%)	A (22.1%)	A	A	B	A	A	A	A

2. OBJECTIVES OF THE MODIFICATION OF THE PLAN

2.1. Main newly emerged challenges

Greece enjoyed a robust post-pandemic economic recovery, with a GDP growth rate of 5.6 percent in 2022, fuelled by a rebound in tourism and a pick-up in domestic demand. However, the Russian invasion of Ukraine has triggered a substantial increase in domestic energy and food prices, pushing up inflation into double-digit territory by mid-2022. While the mitigating public support measures have helped maintain solid economic growth for a while, soaring inflation and the tightened monetary stance has slowed consumption since late 2022. Further to the impact of the external shocks that was common to EU member states, Greece had to face two climate disasters in 2023: in August, widespread wildfires hit various regions and the region of Evros in Northern Greece was particularly badly affected; and in September, Storm Daniel led to extreme rain and floods in the region of Thessaly.

Strong nominal growth in 2022 helped improve public finances and led to a substantial decline in the public as well as in the external debt-to-GDP ratios. Still, the country continues to face excessive macroeconomic imbalances primarily due to its high level of public and external indebtedness, which are assessed in the Commission's in-depth review. To respond to these

challenges, Greece's modified recovery and resilience plan supports additional investment and reforms in the energy sector as part of its new REPowerEU chapter, as well as in a wide range of areas, including climate change and crisis management, while the additional EUR 5 bn of loans are expected to make the private economy more resilient.

Greece's modified recovery and resilience plan (RRP) includes a new REPowerEU chapter pursuant to Article 21(c) of the RRF Regulation as a response to the current geopolitical and energy challenges of the European Union. The new measures are related to energy efficiency in buildings and agriculture and water sectors, renewables and renewable gases, energy storage, green industry and the electricity grid. This chapter will further enhance Greece's deployment and potential for renewable energy, reduce energy demand and help address the current decarbonisation challenges, as identified in the country specific recommendations addressed to Greece in 2022 and 2023 within the framework of the European Semester.

Pursuant Article 21 of Regulation (EU) 2021/241, Greece requested to amend existing measures of the plan because of objective circumstances. The modifications concern 52 measures, which Greece has identified as being no longer totally achievable, in particular, because of supply-chain disruptions, substantial cost increases due to inflation, litigation processes in tendering procedures, and other unexpected measure-specific obstacles. In some cases, measures were amended or withdrawn because unforeseen measure-specific challenges called for an alternative approach to achieving the measure's objective or induced a need to adapt the measure to achieve similar objectives in a more effective way. In this context, the description of several measures was revised and the respective milestones and targets were adjusted by reducing or revising their scope or by postponing their implementation timeline. Greece also added 8 new measures to the plan and it has set respective milestones.

Pursuant to Article 18(2) of the RRF Regulation, Greece has requested modifications to its RRP due to the downward revision of its maximum financial contribution, from EUR 17 769 942 602 to EUR 17 426 708 153. Because of the decrease in the maximum financial contribution Greece will no longer be in a position to fully implement all the measures of the original RRP. On that basis, it was necessary to remove or scale down 9 measures and to align the corresponding milestones and targets to reflect the reduced financial allocation.

Pursuant to Article 14(2) of the RRF Regulation, Greece has requested additional EUR 5 billion in loans, intended to be used as a top-up of the on-lending distribution channel of the existing Loan Facility measure. The request is justified considering exceptional circumstances. Particularly, there is a substantial increase in interest rates for all euro area Member States, whereas Greece has higher financing costs compared to other euro area Member States, which translates into high corporate rates, in particular for SMEs. The lower financing costs of the Loan Facility are facilitating better access to finance for companies participating in the scheme. The additional funds will be channelled through financial institutions as loans, with the objective to support private investment related to the strategic pillars of the Loan Facility, namely green transition, digitalisation, increasing export capacity, economies of scale, and research and innovation. The current governance framework of the Loan Facility will also apply to the additional loan allocation. This framework provides for robust safeguards to ensure the creditworthiness of the borrowing

company, projects' financial viability, repayment of funds and compliance with the RRF requirements, while an independent Investment Board monitors the Facility's aggregate performance. Moreover, the on-lending channel of the Loan Facility has demonstrated very good progress up to date, and the loan contracts signed and the market demand for the scheme show that the investment uptake is expected to continue at an elevated pace.

2.2. Main elements of the modified RRP and REPowerEU chapter

The most important elements of the modified RRP, including the REPowerEU chapter, are listed below by component.

- ***Component 1.1. on power-up measures*** is modified by the postponement and the adjustment of the scope of the investment for the rehabilitation of areas of former lignite mines in Western Macedonia and Megalopolis due to the need to use part of these territories to produce lignite as a response to the recent energy crisis, which lead to the prolongation of the operation of the lignite fired power plants.

- ***Component 1.2 on renovation measures*** is modified by the postponement of the timeline of the completion of the upgrading investment in the Olympic Athletic Centre of Athens due to unforeseen delays in the project implementation, and by the scaling down of the envisaged energy upgrading of other public sector buildings due to unexpectedly low demand. As concerns the energy renovation on residential buildings, it has been adjusted to also take into account interventions relating to new renewable energy produced in line with the initially set objective.

- ***Component 1.3 on recharge and refuel*** is modified by expanding the scope of the envisaged support for industrial units to also cover projects related to the green transition in order to allow for wider participation of companies, as the previous requirements limited the number of the companies eligible to apply to the scheme. Certain adjustments in the scope and timeline of the investments to promote electromobility have also been made.

- ***Component 1.4 on sustainable use of resources, climate resilience and environmental protection*** is modified by the scaling down of the envisaged reforestation investment, including in Mount Parnitha, and the addition of new investments to support anti-fire, anti-erosion, flood protection and restoration actions and respond to the natural disasters that occurred in Evros and Rhodope regions. The modified RRP also contains a new measure on preliminary inspection of seismic resistance of public buildings and a postponed completion timeline for implementing Regional Civil Protection Centers (PEKEPP) due to unforeseen delays in securing some land plots (such as unforeseen issues with planning permits).

- ***Component 2.1 on connectivity measures*** is modified by the removal, due to the decreased maximum financial allocation, of the planned investment for the deployment of modern submarine fibre cables between mainland Greece and its islands and Cyprus. Moreover, Greece has proposed not to invest in the development of 5G networks aimed to provide

coverage of all Greek motorways that are part of the Trans-European Transport Networks, due to the low level of maturity of the market for this type of infrastructures.

- ***Component 2.2 on modernisation measures*** is modified by the removal, due to the decreased maximum financial allocation, of the planned investment for the enhancement of public sector's business continuity.

- ***Component 2.3 on digitalisation of businesses*** is modified by the reduction of the scope of the investment for the digital transformation of SMEs (from 500.000 to 400.000 cash registers to be upgraded or replaced with computer-based solutions), due to low demand.

- ***Component 3.1 on job creation and participation in the labour market*** is modified by the postponement of a large hiring subsidy programme that also contains a training part, due to unforeseen capacity constraints of implementation bodies. Greece has also proposed an extension of the timeline for the digital transformation of the labour market monitoring systems in order to improve the design of the measure and allow it to better serve its purpose.

- ***Component 3.2 on education, vocational education and training, and skills*** is modified by the removal of the planned investment for the development and certification by the National Organisation for the Certification of Qualifications and Vocational Guidance (EOPPEP) of 200 occupational profiles, reflecting the decreased maximum financial allocation. Moreover, Greece has proposed a scaling down of investments on university research, due to low demand.

- ***Component 3.3 on improving resilience, accessibility and sustainability of healthcare*** is modified by the slight postponement of the contract award for the renovation of 156 health centres due to unexpected complications with the tendering process, as well as by the postponement of the completion of a national digital health record because of the existence of a manifestly better approach to implement the measure. Moreover, Greece has introduced a new primary healthcare reform that aims to increase the number of the available general practitioners and internists and achieve full population coverage. According to the reform, each citizen will be registered to a personal doctor who will act as the first point of contact, provide primary care, and help the citizen navigate into the health system.

- ***Component 3.4 on access to effective and inclusive social policies*** is modified, as a result of the decreased maximum financial allocation, by the scaling down of the planned diversity awareness programme of the public and private sector. Moreover, the investment for creating childcare units within large companies is withdrawn from the plan due to the lack of demand on the side of the companies, while the number of new childcare places in public and private childcare centres is reduced from 50 000 to 20 000. The completion of the personal assistance programme for persons with disabilities and the implementation timelines and scope of the child protection investments are revised in order to adjust the design of the measures and allow them to better serve their purpose.

- ***Component 4.1 on making taxes more growth friendly and improving tax administration and tax collection*** is modified by the slight postponement of the completion timeline as well as by the adjustment of the scope of the digital transformation of tax audits, in order to specify more concrete deliverables that are fully aligned with the tax administration's strategy on how to digitalise audits, and relate to the development of business intelligence and data analytics systems.. Greece has also proposed a new reform of the structure of self-employment taxation, the replacement of the stamp duty with a simpler digital tax, and a major extension of the mandatory acceptance of direct electronic payments in the retail market.

- ***Component 4.2 on modernising the public administration*** is modified by the addition of a new reform to complete the national cadastre, which is a long-standing project that is expected to improve Greece's business environment. Greece has also proposed to extend the timeline for the launching of a platform for the collection of data held by anti-money laundering competent authorities, due to complications with the tendering process.

- ***Component 4.3 on the efficiency of the justice system*** is modified by the introduction of the specification that the National School of Judicial Clerks will be set up under the auspices of the already functioning National School of Judges rather than as a separate entity; and also by the removal, due to the decreased maximum financial contribution, of part of the investment planned for the digital transformation of the Greek justice system related to administrative justice.

- ***Component 4.4 on strengthening the financial sector and capital markets*** is modified by the extension of the timeline for the implementation of the new unified insolvency framework in order to reflect the latest legal amendments in the relevant digital platform, as well as by the incorporation of the functions of the planned Credit Expansion Observatory under the Central Credit Registry. The scope of the existing financial sector reforms under this component is widened by adding measures aimed at facilitating the debt enforcement process and enhancing the efficiency of the non-performing loans (NPL) secondary market.

- ***Component 4.5 on promoting research and innovation*** is modified by the reduction of the number of research centres to be supported for upgrading their infrastructure due to the inability of certain centres to secure private financing. Greece has also proposed to add a milestone for procuring research centres' equipment. Further, Greece suggested to postpone the contract award for an information system on civil protection and disaster resilience, with a view to conducting an international tender that will ensure high-level expertise.

- ***Component 4.6 on resilience of key economic sectors*** is modified by the postponement of the secondary legislation on business parks on account of more complex legal provisions than initially foreseen, and the postponement of measures in support of the cultural and sector on account of a reform which establishment a new body for audio-visual media. Similarly, the digital transformation of the agri-food sector, the planned upgrades of tourist

ports and the completion of the Trikala-Egnatia section of the Central Greece Highway E-65 are postponed due to unforeseen circumstances, namely considerably longer than usual delays in issuing the necessary decisions and the delayed implementation of legislation on tourist ports, while investments in the upskilling of creative and cultural professionals, electronic tolls infrastructures and trade facilitation are removed due to the decreased maximum financial allocation. A new investment measure aiming at restoring the accessibility to the road and rail networks in the areas affected by the devastating effects of the storm Daniel in September 2023, is also added.

- ***Component 4.7 on improving competitiveness and promoting private investments and exports*** is modified by the postponement of the adoption of legislation for the simplification of the business environment due to the need to adopt differentiated legal provisions for a number of geographical areas, due to the large variability identified when analysing the specific circumstances of each area. Moreover, EUR 5 billion are added to the on-lending distribution channel of the Loan Facility measure (see also section 2 above). Further, the green and digital commitments are removed from the InvestEU Member State compartment of the Loan Facility due to insufficient market demand.

REPowerEU chapter

Under the REPowerEU chapter and based on Article 21c of Regulation (EU) 2021/241, Greece has proposed seven new reforms and four new investments (out of which two are scaled-up) for EUR 794 821 929.

In particular, the chapter includes the following new reforms:

- *Licencing and support scheme framework for biomethane and green hydrogen (measure 16987)* aiming to introduce a legislative framework to allow and facilitate the production, storage, transport, and use of the renewable hydrogen and biomethane. The proposed reform aims to reduce the dependency on natural gas for electricity production, heating and cooling and the transport sector enabling the faster phase-out of fossil fuels and enhancing the security of supply.
- *Regulatory and market operation framework for carbon capture, usage, and storage technologies to foster industry decarbonisation (measure 16988)* aims to introduce the framework for the operation of the said technologies in Greece, enabling the reduction of CO_2 emissions across the industry.
- *Optimisation of land and sea space usage for the development of RES (measure 16989)* is planned to further incentivise renewable energy production in Greece with a particular attention to agri-voltaic energy. In addition, the reform aims to further advance the framework for the installation of offshore wind farms in Greece.
- *Grid and storage capacity – fostering of storage investments (measure 16990)* is planned to contribute to addressing grid stability and bottlenecks, create resilience against high electricity prices, increase the flexibility of the system and foster the integration of renewables.

- *Regulatory framework towards a smart grid (measure 16991)* will accelerate the implementation of smart and digital technologies in the distribution network, and foster demand side response for the final consumer.
- *Toolset to promote energy sharing (measure 16992)* will encourage the use of renewables by allowing decentralised generation and sharing among multiple small-scale renewable energy systems, enhancing self-consumption and renewable energy communities in Greece.
- *Roadmap for innovative energy efficiency interventions and identification of new financial instruments (measure 16993)* focuses on the promotion of new financial instruments concerning energy efficiency, by encouraging the renovation of dwellings and industrial buildings.

In addition, the chapter foresees the following new and scaled-up investments:

- *Energy efficiency and promotion of RES for auto-consumption (measure 16994)* foresees the implementation of five different subprogrammes, specifically on: (i) the energy renovation of residential buildings through the provision of subsidies; (ii) the energy renovation of the non-residential public and private buildings through the provision of subsidies; (iii) installation of photovoltaic systems for self-consumption in residential buildings and in the agricultural sector through the provision of subsidies; (iv) the promotion of renewable energy sources in residential buildings by financing the installation of new renewable systems to produce hot water; and (v) the improvement of energy efficiency in municipal water and sewerage utilities through the replacement of the existing electro-mechanical equipment in the wells with new and more energy efficient equipment.
- *Installation of energy storage systems for additional RES penetration* is a scale up of a current measure under the Greek RRP (measure 16926 Support of the installation of storage systems to enhance RES penetration) and will support new energy storage standalone systems of all technologies.
- *Pilot projects for biomethane and renewable hydrogen (measure 16995)* foresees the implementation of an investment for the support of the construction of new production plants and the upgrade of existing plants to produce biomethane and the installation of the required equipment for the production of renewable hydrogen.
- *Promotion of carbon capture and storage (CCS) technologies to foster industry decarbonisation (measure 16997) foresees* the investment in the transport component of the carbon capture and storage unit of Prinos, covering emissions from hard to abate industries.

Table of new and modified components and associated costs

Component	Status	Costs (EUR million)
1.1. Power up	Modified	1 125.63

1.2. Renovate	Modified	2 661.81
1.3. Recharge and refuel	Modified	520.00
1.4. Sustainable use of resources, climate resilience and environmental protection	Modified	1 711.01
2.1. Connect	Modified	331.63
2.2. Modernise	Modified	1 241.40
2.3. Digitalisation of businesses	Modified	362.10
3.1. Promote job creation and participation in the labour market	Modified	776.33
3.2. Education, vocational education and training, and skills	Modified	2 226.95
3.3. Improve resilience, accessibility and sustainability of healthcare	Modified	1 485.73
3.4. Increase access to effective and inclusive social policies	Modified	737.24
4.1. Making taxes more growth friendly and improving tax administration and tax collection	Modified	185.23
4.2. Modernise the public administration, including through speeding up the implementation of public investments, improving the public procurement framework, capacity building	Modified	188.77
4.3. Improve the efficiency of the justice system	Modified	242.84
4.4. Strengthen the financial sector and capital markets	Modified	19.86
4.5. Promote research and innovation	Modified	447.49
4.6. Modernise and improve resilience of key economic sectors	Modified	4 181.94
4.7. Improve competitiveness and promote private investments and trade	Modified	17 728.40
REPowerEU	New	794.82

Other elements not covered by assessment criteria

The description of the consultation process and the planned communication strategy as set out in the previous Staff Working Document (SWD) (2021)155 remains relevant for the modified RRP. As concerns the consultation process, the Greek authorities confirmed that a general public consultation process on the principles of the revised plan was conducted through various channels, including with the Economic and Social Committee (ESC) of Greece. The public consultation process that was based on a summary of the principles of the revised plan (8 page document)[1] took place between 31 July to 14 August 2023 with nine comments submitted in total, and in the submitted addendum, Greece sets out how the various comments were reflected in the revised plan, including the REPowerEU chapter.. As concerns the communication strategy, Greece confirms that the strategy submitted with the original plan in 2021 remains valid and that it has been complemented with a "National Recovery and Resilience Plan Greece 2.0 Communication Guide"[2].

Greece has explained that several measures added to the recovery and resilience plan, including under the REPowerEU chapter, will have a positive impact on socio-economic inclusion and equal opportunities for all. The introduced personal doctor reform should increase the number of personal doctors to act as the first point of contact, provide primary health care, and help citizens navigate in the health system, thereby promoting access to healthcare and equal opportunities for all. The REPowerEU chapter includes actions that aim to contribute towards addressing energy poverty. In particular, a new reform is introduced and complemented by the upscaling of energy efficiency renovations in residential buildings. The reform is expected to establish a set of policy tools to promote collective self-consumption, energy sharing and renewable energy communities, which are expected to result in lower energy costs for energy poor households. Further, the investment measure on energy efficiency renovations will specifically target lower income households, as was the case with a measure that was part of the original plan. The nature and extent of the proposed modifications to Greece's recovery and resilience plan do not have an impact on its gender equality aspects, as described in SWD (2021)155

State aid and competition rules fully apply to the measures funded by the Recovery and Resilience Facility. Union funds channelled through the authorities of Member States, like the RRF funds, become State resources and can constitute State aid. When this is the case and State aid is present, these measures must be notified and approved by the Commission before Member States can grant the aid, unless those measures are covered by an existing aid scheme or comply with the applicable conditions of a block exemption regulation, in particular the General Block Exemption Regulation (GBER) declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 TFEU[3]. When State aid is present and it requires

[1] http://www.opengov.gr/minfin/?p=11972
[2] https://greece20.gov.gr/epikoinwnia-dimosiotita/
[3] Commission Regulation (EU) 2023/1315 of 23 June 2023 amending 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 and

notification, it is the duty of the Member State to notify State aid measures to the Commission before granting them, in compliance with Article 108(3) TFEU. In this respect, the State aid analysis carried out by Greece in the recovery and resilience plan cannot be deemed a State aid notification. In as far as Greece considers that a specific measure contained in the recovery and resilience plan entails de minimis aid or aid exempted from the notification requirement, it is the responsibility of Greece to ensure full compliance with the applicable rules.

3. SUMMARY OF THE ASSESSMENT OF THE PLAN

3.1. Comprehensive and adequately balanced response to the economic and social situation

The modification of the plan, along with the REPowerEU chapter has a material impact only on the assessment of the contribution of the RRP to the green transition (first pillar), as presented in the table below. For the other pillars, the nature and extent of the proposed modifications to the RRP do not have an impact on the previous overall assessment of the plan representing a comprehensive and adequately balanced response to the economic and social situation, and on its appropriate contribution to all six pillars referred to in Article 3 of Regulation (EU) 2021/241. Alongside cost and implementation considerations, the need to mitigate the negative impact of the natural disasters that hit Greece in the second half of 2023 and to strengthen prevention was also one of the reasons behind part of the plan revision.

While the withdrawal of the measures related to the development of Submarine Fibre Cables and the 5G networks providing coverage of all Greek motorways reduces the RRP's impact on the digital transformation (second pillar), still, the contribution of the plan to the pillar remains substantial and well above the minimum threshold.

The modified plan will continue strengthening the country's health and economic, social, and institutional resilience, as described in the fifth pillar. In particular, the personal doctor reform will allow citizens to be registered to a personal doctor who will act as the first point of contact in terms of the primary care and thus will contribute to improving the accessibility of the healthcare system. The reform for the completion of the national cadastre is expected to provide clear property rights and titles, and establish an efficient land registry system in Greece, thereby improving the quality of and accessibility to services, and ultimately promoting smart, sustainable, and inclusive growth.

As for the first pillar, the modified RRP includes additional measures to address green challenges, namely anti-erosion and flood protection measures brought forward after the recent natural disasters, which complement the civil protection measures of the initial plan (under component

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Regulation (EU) 2022/2473 declaring certain categories of aid to undertakings active in the production, processing and marketing of fishery and aquaculture products compatible with the internal market in application of Articles 107 and 108 of the Treaty, OJ L 167, 30.6.2023, p. 1–90, available at: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32023R1315.

1.4). The significant scale-up of the RRF Loan Facility will support private investment primarily related to the first two pillars, namely green transition and digitalisation, but will also contribute to increasing export capacity, economies of scale, and research and innovation.

The measures comprising the REPowerEU chapter address to a large extent the objectives of the REPowerEU Plan, namely saving energy, producing clean energy and diversifying energy supply. The implementation of the planned measures is expected to effectively contribute to increasing energy efficiency and decarbonising the industry, increasing production and uptake of renewable hydrogen and bio-methane, and increasing the deployment of renewable energy through investments in storage and renewable-based applications, together with reforms promoting offshore wind and the transition towards a smart grid and energy sharing. The measures included in the REPowerEU chapter are expected to contribute to the green transition and to smart, sustainable and inclusive growth.

Table of coverage of the six pillars of the Facility by the new or modified RRP components

	Green transition	Digital transformation	Smart, sustainable & inclusive growth	Social and territorial cohesion	Health, and economic, social and institutional resilience	Policies for the next generation
1.1 Power Up	●		○	●		○
1.2 Renovate	●		○	●		
1.3 Recharge and refuel	●		○			
1.4 Sustainable use of resources, climate resilience and environmental protection	●		●	●	○	
2.1 Connect		●	○			
2.2 Modernise	●	●		●		
2.3 Digitalisation of businesses		●	●			●
3.1 Increasing job creation and participation in the labour market	●	●	●	●	○	●
3.2 Education, vocational training, and skills	●	●	●	●	○	●

3.3 Improve resilience, accessibility and sustainability of healthcare	●	●	○	○	●	
[3.4 Increase access to effective and inclusive social policies]	○	●	○	●	●	●
4.1 Making taxes more growth friendly, and improving tax administration and tax collection	○	●	○		●	
4.2 Modernise the public administration		●	●		●	
4.3 Improve the efficiency of the justice system	●	●	●	○	●	○
4.4 Strengthen the financial sector and capital markets		●	○		●	○
4.5 Promote research and innovation	○	●	●	○		●
4.6 Modernise and improve resilience of key economic sectors	●	●	●	●		
4.7 Improve competitiveness and promote private investment and trade			●		●	
Loan facility	●	●	●			
REPowerEU chapter	●		○			
Total number of components that significantly contribute to pillar						

Key: "●" investments and reforms of the component significantly contribute to the pillar; "o" the component partially contributes to the pill

***

Taking into consideration all reforms and investments envisaged by Greece, its modified recovery and resilience plan continues to represent, to a large extent, a comprehensive and adequately balanced response to the economic and social situation, thereby contributing appropriately to all six pillars referred to in Article 3 of the RRF Regulation, taking the specific challenges and the financial allocation of Greece into account. This would warrant a rating of A under criterion 2.1 in Annex V to the RRF Regulation.

3.2. Link with country-specific recommendations and the European Semester

As the size of the plan increased following an additional loan request, all 2022 and 2023 structural country specific recommendations (CSRs) addressed to Greece in the context of the European Semester are considered relevant in the overall assessment. In the 2022 and 2023 CSRs, Greece was recommended to act on six main areas: (i) improve the investment-friendliness of the taxation system (CSR 1 2022 and CSR 1 2023); (ii) safeguarding the efficiency of the public administration (CSR 1 2022 and CSR 1 2023); (iii) pursue the ongoing reduction of non-performing loans and further improve the functioning of the secondary non-performing loans market (CSR 1 2023); (iv) complete outstanding reforms that have been pursued under enhanced surveillance, including the cadastre reform (CSR 3 2022 and CSR 3 2023); (v) ensure adequate and equal access to healthcare (CSR 3 2022 and CSR 3 2023); and (vi) reduce reliance on fossil fuels, further accelerate the diversification of energy supply routes, expand the deployment of renewable energy, including decentralised production, increasing electricity network and storage capacity, improve energy efficiency, including targeted measures for energy-poor households and the installation of smart meters, undertake policy efforts aimed at the provision of skills and competences needed for the green transition and support the decarbonisation of the transport sector, in particular by promoting electric vehicles. (CSR 4 2022 and CSR 4 2023).

The modified RRP includes a new tax policy reform and is set to strengthen the measures relating to the financial sector. Under Component 4.1, Greece has included a new reform aiming to enhance the transparency of the tax framework and the further use of electronic payments to combat tax evasion. Specific actions include legal provisions to improve the structure of self-employment taxation, the replacement of stamp duty with a simpler digital tax, and a major extension on of the mandatory acceptance of direct electronic payments in the retail market. These measures contribute towards the long-term sustainability of Greece's public finances. Under Component 4.4, Greece has widened the scope of the financial sector reforms already contained in the plan addressing the debt enforcement process and the NPL secondary market. These new measures are expected to contribute towards meeting the related sub-parts under CSR 1 2023 and CSR 1 2022.

The modified RRP also includes a cadastre reform and new healthcare measures. The completion of the national cadastre (part of Component 4.2), a long-standing project, is expected to further improve Greece's business environment by enhancing efficiency of property transactions and strengthening legal certainty. Specifically, actions to complete cadastral mapping and the transition to the new 'Hellenic Cadastre Agency' will contribute to addressing CSR 3 2023 and CSR 2 2022. Greece also proposed a new reform of personal doctor (part of Component 3.3), which will contribute to addressing CSR 3 2023 and CSR 3 2022.

The REPowerEU chapter introduces new measures contributing to reducing the reliance on fossil fuels (CSR 4 2022 and 2023). New reform measures aim to further expand the deployment of renewable energy by completing the legal framework for offshore wind farms and putting in place new legislative frameworks for the production of renewable hydrogen and bio-methane. New investment measures support the increase of storage capacity and the decentralised production of renewable energy. Further, additional support is allocated to improve the energy efficiency of households, including targeted support for energy-poor households, and the private sector.

Greece's modified RRP continues to address all or a significant subset of challenges identified in the relevant CSRs, including the new CSRs adopted in 2022 and 2023. The priorities of the plan are coherent with progress on the relevant country-specific recommendations. In summary, the original assessment of this criterion has not changed, which concluded that the RRP adopted in 2021 effectively addressed a significant subset of the 2019 and 2020 CSRs. In addition, the assessment of this criterion for the revised plan concludes that a significant subset of the 2022 and 2023 CSRs are addressed.

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Taking into consideration the reforms and investments envisaged by Greece, its modified recovery and resilience plan is expected to contribute to effectively addressing all or a significant subset of challenges identified in the country-specific recommendations, or challenges in other relevant documents officially adopted by the Commission under the European Semester, and the modified recovery and resilience plan represents an adequate response to the economic and social situation of Greece. This would warrant a rating of A under criterion 2.2 in Annex V to the RRF Regulation.

3.3. Growth potential, job creation, economic, institutional and social resilience, European Pillar of Social Rights, mitigating the impact of the crisis, and social territorial cohesion and convergence

The modified recovery and resilience plan of Greece is expected to contribute to supporting growth, job creation, economic, institutional and social resilience, and the European Pillar of Social Rights, while mitigating the impact of the crisis, and social territorial cohesion and convergence.

The proposed investments and reforms under the REPowerEU chapter, including the energy renovations of residential buildings and the large-scale investments in renewable energy sources

and energy storage capacities have the potential to support economic growth and employment in a wide range of economic sectors and activities, while eliminating energy poverty.

Moreover, the reform on the Hellenic Cadastre is expected to have a positive economic and social impact by providing clear property rights and titles and an efficient land registry system, which is expected to facilitate economic activities related to real estate transactions and promoting private investments. The EUR 5 billion scale up to the RRP Loan Facility measure is expected to boost growth and job creation through the financing of long-term private investments in the green and digital transition, among other areas.

Other newly introduced measures that promote social resilience include the Personal Doctor (PD) reform that aims at increasing access, reducing inequalities, promoting health and prevention. At the same time, a new proposed investment will enable the preliminary inspection of seismic resistance of schools, universities, hospitals, police stations and fire stations thereby improving crisis management and hazard mitigation and increasing social resilience.

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Taking into consideration all reforms and investments envisaged by Greece, its modified recovery and resilience plan is expected to have a high impact on strengthening the growth potential, job creation, and economic, social and institutional resilience of the Member State, on contributing to the implementation of the European Pillar of Social Rights, including through the promotion of policies for children and youth, and on mitigating the economic and social impact of the COVID-19 crisis, thereby enhancing the economic, social and territorial cohesion and convergence within the Union. This would warrant a rating of A under criterion 2.3 of Annex V to the RRF Regulation."

3.4. **The principle of 'do no significant harm'**

Greece's modified recovery and resilience plan including the REPowerEU chapter is expected to continue to ensure that no measure included in the plan does significant harm to environmental objectives, within the meaning of Article 17 of the Taxonomy Regulation. None of the measures included in the REPowerEU chapter requires a DNSH derogation. Greece has assessed compliance with the 'do no significant harm' (DNSH) principle following the methodology set out in the Commission's technical guidance on the application of 'do no significant harm' under the RRF Regulation (2021/C 58/01). The assessment covers the six environmental objectives within the meaning of Article 17 of Regulation (EU) No 2020/852 and is applied to all new measures in Greece's modified recovery and resilience plan, including the REPowerEU ones, as well as to measures that include substantial changes in nature and scope. Based on information provided by Greece, there is either no risk of significant harm, or where a risk is identified, a more detailed assessment is performed demonstrating the absence of significant harm.

Regarding the investment on the promotion of CCS technologies to foster industry decarbonisation, Greece has committed to accompany the construction of the transport infrastructure component with a climate risk and vulnerability assessment regarding the climate

change adaptation of the measure. In addition, specific provisions apply regarding the obligations for re-use, recycle and other material recovery of the construction waste. In addition, specific provisions are addressing the environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed, in accordance with a water use and protection management plan. Finally, compliance with EU legislation shall be required to avoid harm to the biodiversity objective, and more specifically the Environmental Impact Assessment Directive and, for sites/operations located in or near biodiversity-sensitive areas, Articles 6(3) and 12 of the Habitats Directive, and Article 5 of the Birds Directive. The facility capturing CO2 to which the infrastructure is connected shall meet the ETS benchmark condition as set out in the Technical Guidance (2021/C58/01) and the CO2 captured stems from unavoidable emissions (such as process emissions, for example for cement). The pipeline is planned to become operational by 2026 with the works being completed by the end of 2025 and to transport CO2 flows from the ETS installations fullfiling the below conditions:

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01),the eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[4]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[5]; (iii) activities related to waste landfills, incinerators[6] and mechanical biological treatment plants[7]; and (iv) activities where the long-term disposal of waste may cause harm to the environment.

In the case of hydrogen (16995_Pilot projects for Biomethane and Renewable Hydrogen Production), specific safeguards on the production typologies to be financed were inserted, together with specific reference to hydrogen to be "renewable", bio-methane to be "sustainable" and in line with RED II Delegated Acts. In this way, we ensured that only DNSH compliant hydrogen will be financed in the new measure. **The scale-up of energy efficient renovations, as**

[4] Except for (a) projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation

[5] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible should be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447

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

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

well as the housing support to young people, are also in line with the DNSH principle. While renovations have a positive impact on emission reductions, they normally create significant amounts of construction waste. Greece ensures no significant harm to the circular economy objective by detailing in the self-assessments for each of the measures that at least 70% (by weight) of the non-hazardous construction and demolition waste generated on the construction sites are set to be prepared for reuse, recycling and other material recovery.

Concerning the modifications related to component 1.4 (Sustainable use of resources, climate resilience and environmental protection), the DNSH principle is expected to continue to be respected. The additional projects concerning restoring the accessibility to the road and rail networks in the areas affected by the effects of the storm Daniel, together with the new anti-flood, restoration and anti-fire measures also provide the necessary guarantees in the DNSH self-assessment.

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Taking into consideration the assessment of all the measures envisaged, no measure for the implementation of reforms and investments projects included in the modified Greece's recovery and resilience plan, including the REPowerEU chapter, is expected to do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) No 2020/852 (the principle of 'do no significant harm'). This would warrant a rating of A under the assessment criterion 2.4 of Annex V to the RRF Regulation.

3.5. **Green transition**

The modified Greek recovery and resilience plan increases its contribution to the green transition compared to the original plan adopted in July 2021. The modified recovery and resilience plan continues to significantly contribute to the green transition, including biodiversity, as well as to the achievement of the Union 2030 climate targets while complying with the objective of EU climate neutrality by 2050. The new measures introduced, in particular the REPowerEU chapter, bring a significant contribution to the green transition in Greece, while the measures whose scope was reduced due to increased costs and delays do not impact the overall green transition ambition of the plan. Moreover, the Loan Facility maintains the commitment for financial institutions to invest at least 38.5% of the funds to support the green transition.

The green transition contribution of the REPowerEU chapter is ambitious. All new measures under REPowerEU chapter - four investments and seven reforms - aim at reducing the reliance on fossil fuels. They are expected to contribute to a number of the REPowerEU objectives under Art. 21c(3) of the RRF Regulation, including increasing energy efficiency, fighting energy poverty, incentivising the reduction of energy demand and addressing internal and cross-border bottlenecks. The climate contribution of the REPowerEU chapter is of 78.1% of the total estimated costs of the measures included in the REPowerEU chapter, well above the 37% target set out in the RRF Regulation.

In total, Greece's modified Recovery and Resilience plan, including the REPowerEU chapter, contributes for 38.1% (EUR 13.69 billion) to the climate target, which is above the target of 37% required by the RRF Regulation.

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*** *Taking into consideration the assessment of all the measures envisaged, the modified recovery and resilience plan, including its REPowerEU chapter, is expected, to a large extent, to make a significant contribution to the green transition or to address the challenges resulting from it and ensures that at least 37% of its total allocation contribute to the climate target. At least 37% of the total estimated costs of the REPowerEU chapter contribute to the climate target. This would warrant a rating of A under criterion 2.5 of Annex V to the RRF Regulation.*

3.6. **Digital transition**

The modification of Greece's recovery and resilience plan leads to an increase of its contribution to the digital transition in absolute terms compared to the original plan adopted in July 2021. The modified plan (excluding the measures in the REPowerEU chapter) dedicates EUR 7 776 million to measures contributing to the digital transition, an overall increase of EUR 682 million compared to the original plan. While measures contributing to the digital transition worth EUR 344 million in total are removed from the plan or scaled down, two measures are scaled up for an amount worth EUR 94 million and around EUR 1 billion of the additional loans requested by Greece is expected to be used for digital investments in very high capacity broadband networks, digitalization of SMEs and large enterprises, development and deployment of cybersecurity technologies, advanced digital technologies and other types of ICT infrastructure. Moreover, the Loan Facility maintains the commitment for financial institutions to invest at least 20.8% of the funds to support the digital transition.

The measures in the modified plan continue contributing to the digital transition or helping to address the related challenges and address well Greece's shortcomings in the digital field as identified in the first State of the Digital Decade report.[8] The modified plan continues to significantly address the digital transition challenges faced by Greece in the areas of connectivity, digital public services, human capital and digital skills, digitalisation of businesses and adoption of advanced digital technology.

In total, Greece's modified Recovery and Resilience plan (excluding the measures in the REPowerEU chapter) contributes for 22.1% to the digital transition, which is above the target of 20% required by the RRF Regulation.

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[8] 2023 Report on the state of the Digital Decade: https://digital-strategy.ec.europa.eu/en/library/2023-report-state-digital-decade

Taking into consideration the assessment of all the measures envisaged, the modified recovery and resilience plan is expected, to a large extent, to make a significant contribution to the digital transition or to address the challenges resulting from it and ensures that at least 20% of its total allocation (excluding the measures in the REPowerEU chapter) contributes to supporting digital objectives. This would warrant a rating of A under criterion 2.6 of Annex V to the RRF Regulation.

3.7. **Lasting impact of the plan**

The modified recovery and resilience plan ensures that the implementation of the envisaged reforms and investments delivers lasting structural changes. The inclusion of a new REPowerEU chapter, the increase in the Loan Facility allocation and some additional reforms are all expected to have lasting positive effects on the Greek economy, increasing the ambition of the initial plan as a whole. The plan continues to address the main structural socio-economic and environmental challenges faced by Greece, pursuing cohesion objectives.

Greece's REPowerEU chapter is expected to have a long-term positive impact by accelerating the green transition and ensuring energy security, through the measures promoting RES for auto-consumption, whilst the reforms increasing grid and storage capacity and establishing the framework for the operation of the smart grid are expected to further enhance demand side response, RES penetration and consumer participation in the electricity market. The planned investments in energy storage, promotion of biomethane and renewable hydrogen and Carbon Capture and Storage will contribute to increasing Greece's independence from fossil fuels and its progress towards decarbonisation. In addition, the measures addressing energy efficiency and support for the renovation of housing, including a set share destined for energy poor households, are expected to have a wider social impact.

Newly added reforms aim at addressing the shortage of personal doctors to enhance the full rollout of the primary healthcare reform, improving tax revenues and incentives through promoting electronic payments and improving the structure of taxes on the self-employed, and completing the reform of the cadastre with the finalisation of the cadastral mapping and the full transition to the new organisational structure of the Hellenic Cadastre. New investments will, among other things, support restoration and reforestation, seismic prevention, and increasing the resilience of infrastructure in the wake of natural disasters. Furthermore, the substantial increase in the allocation of the Loan Facility, in the context of the current monetary policy tightening, is expected to reduce the cost of capital, thereby supporting access to finance increasing their investment – including in the key green and digital sectors of the economy – competitiveness and exports. This will in turn have a positive and lasting impact on demand and long-term output.

Overall, the new measures included in the modified plan are complementary to the existing ones and are expected to have a lasting structural impact, including by addressing longstanding weaknesses, improving the functioning of Greece's institutions and increasing resilience.

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Taking into consideration all reforms and investments envisaged by Greece, its modified recovery and resilience plan continues to represent, to a large extent, a comprehensive and adequately balanced response to the economic and social situation, thereby contributing appropriately to all six pillars referred to in Article 3 of the RRF Regulation, taking the specific challenges and the financial allocation of Greece into account. This would warrant a rating of A under criterion 2.1 in Annex V to the RRF Regulation.

3.8. Milestones, targets, monitoring and implementation

The RRF Agency (part of the Ministry of National Economy and Finance) remains the entity tasked by Greece with the implementation, monitoring and reporting of the RRP. The RRF Agency is responsible for the management and control system that has an institutional set-up that is centered around three levels: (i) competent line Ministry given the responsibility for the implementation of a specific measure; (ii) assigned implementing bodies that have been appointed by the competent Ministries and are responsible for the achievement of the agreed milestones and targets as well as the reporting of all data and documentation to the RRF Agency; and (iii) the control of the achievement of milestones/targets is assigned to external independent certified auditors, who are selected and appointed among auditors registered in the official Register of the Hellenic Accounting and Auditing Standards Oversight Board. With regards to the REPowerEU chapter, the Ministry of Environment and Energy has been assigned as the competent Ministry to oversee the implementation of the new measures.

The milestones and targets of the modified Greek recovery and resilience plan enable an adequate monitoring of the plan's implementation. The implementation of new reforms, new and scaled-up investments, as well as the measures included in the REPowerEU chapter, will be captured by the achievement of additional milestones and targets monitored by each entity in charge of implementing the measures. The milestones and targets chosen are consistent with the objectives, cost estimates and implementation schedule of each measure and are reflected in specific qualitative or quantitative indicators. The REPowerEU chapter includes a set of 23 new milestones and targets.

The adjustments made to the plan's 331 original milestones and targets are well aligned with the modifications of the measures, thereby ensuring that they remain relevant, acceptable and robust. In some cases, the amendments correct clerical errors and help to align the intent of the original plan and the description of investment and reforms with the content of milestones and targets to better assess the achievement of measures. The total number of milestones and targets for the revised plan is 381, out of which 311 are milestones and 70 are targets.

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The arrangements proposed by Greece in its modified recovery and resilience plan are expected to be adequate to ensure effective monitoring and implementation of the recovery and resilience plan, including the envisaged timetable, milestones and targets, and the related indicators. This would warrant a rating of A under the assessment criterion 2.8 of Annex V to the RRF Regulation.

3.9. **Costing**

Greece has provided cost estimates for all new measures that entail a cost in the recovery and resilience plan, including the REPowerEU chapter. In addition, Greece has also provided individual justifications for all measures whose modifications entailed a change in the cost estimates or related target, including on the proportionality of the relevant amendments.

The assessment of the cost estimates and supporting documents shows that the costs of the new measures are mostly well justified, reasonable, plausible and do not include costs covered by existing or planned EU financing and are commensurate to the expected economic and social impact of the envisaged measures. Moreover, the change in the cost estimates of the modified measures are justified and proportional.

The cost analysis reports have been prepared in collaboration with an external consultant, which has a contractual relationship with the Greek government and thus cannot be seen as an independent body. The cost estimates have been assessed by Greece's National Productivity Board, which finds them to be reasonable, plausible and commensurate and in conclusion has validated the cost estimates.

Reasonable costs

Overall, the detailed breakdown of the calculation of projected costs and supporting material provided by Greece to estimate the costs of new measures including in the REPowerEU chapter [allows for a reasonable identification of the main cost drivers]. In most cases, the provided documents provide an overview of the methodological approach used in costing calculations, even if for a small number of measures detailed information is missing. Overall, the estimated costs across the new or modified measures are appropriate and have been sufficiently justified for the majority of the measures.

The reasonability of the costs of the modified measures that only involve a change in the timing of respective milestones and targets, i.e. without any impact on costing, has not changed from the initial assessment of these measures. In the case of measures whose costs are being amended under Article 21(1) of Regulation (EU) 2021/241, sufficient information has been provided to justify the objective circumstances and the proportionality of the changes in the cost estimates or related target.

New measures in the Greek recovery and resilience plan, including those in the REPowerEU chapter, comply with the eligibility criteria set out in the RRF Regulation. All costs are incurred for measures after February 2020 and after February 2022 for the measures in the REPowerEU chapter. Value-added tax (VAT) is not included in any of the cost estimates. In this context, the reasonability of the cost estimates, taking into account the new measures, including those in the REPowerEU chapter, and the amended measures, has been established to a medium extent.

Plausible costs

Concerning the request for modifications under Article 21, sufficient information has been provided to justify the objective circumstances and the proportionality of the changes in the cost estimates or related targets. In most cases, the calculation of cost increases is based on actual data or relevant studies and is assessed to be overall plausible.

For the new and scaled up investments, including those in the REPowerEU chapter and the measures mitigating the impact of recent natural disasters, the cost estimates have been deemed, to a medium extent, as plausible.

No double Union financing

Greece has indicated that the costs for new and modified measures including REPowerEU will not be funded at the same time by other Union funding sources. The Greek government has provided information for each new or modified measure regarding the funding sources, with the large majority relying on 100% financing from the Recovery and Resilience Facility. Given that details concerning the amounts and costing items not financed by the Recovery and Resilience Facility have been provided as part of a cost breakdown per measure, the modified plan ensures that the support of the Recovery and Resilience Facility is expected to be additional to the support provided under other Union funds and programmes and does not cover the same cost.

Commensurate and cost-efficient costs

The total cost of the modified Greek recovery and resilience plan is commensurate to the expected social and economic impact of the envisaged measures. The plan is expected to effectively address a significant subset of challenges identified in the country-specific recommendations (CSRs) in accordance with the initial plan. The main objectives of the plan are to foster the twin transition, address bottlenecks to a lasting and sustainable growth, job creation and economic, social and institutional resilience, thereby reducing vulnerability to shocks. In addition, the REPowerEU chapter is set to address energy-relevant CSRs while most newly added measures are expected to mitigate the impact of recent natural disasters. The modified plan contributes to strengthening social cohesion and social protection and to the implementation of the European Pillar of Social Rights in line with the initial plan. The economic and social impact of the plan in combination with the positive cost assessment, indicates that the cost is in line with the principle of cost-efficiency.

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The justification provided by Greece on the amount of the estimated total costs of the modified recovery and resilience plan is to a medium extent reasonable, plausible, in line with the principle of cost-efficiency and is commensurate to the expected national economic and social impact.

Greece provided sufficient information and evidence that the amount of the estimated cost of the reforms and investments of the modified recovery and resilience plan to be financed under the Facility is not covered by existing or planned Union financing.

This would warrant a rating of B under criterion 2.9 of Annex V to the RRF Regulation.

3.10. **Controls and audit**

The original assessment of the robustness and adequacy of the control system and other arrangements included in the Greek RRP had concluded that these arrangements are adequate subject to the timely fulfilment of the milestone pertaining to the Financial Audit Committee's (EDEL) legal mandate and setting up the management, control and audit systems. This warranted a rating of A under the assessment criterion 2.10 of Annex V to the RRF Regulation.

The Greek authorities have confirmed that the internal control system, as well as arrangements for the prevention, detection, and correction of fraud, corruption, conflict of interest, and double funding as previously assessed remain in place. In addition, certain additional assurances have been provided as per agreed milestones included in the annex to the original Council Implementing Decision – namely the entry into force of the EDEL's legal mandate and setting up the management, control and audit systems to ensure the collection of data and monitoring of the achievement of milestones and targets, to allow for the preparation of management declarations and the audit summary as well as payment claims and to establish the necessary procedures to collect and store data on beneficiaries, contractors, subcontractors, and beneficial owners in accordance with Article 22 of Regulation (EU) 2021/241. The adequacy of these measures has been assessed by the Commission during the first payment request, including the commitments to be fulfilled by the second payment request.

The changes made to the original plan and the inclusion of the REPowerEU chapter, as such, do not alter the initial assessment. However, in the context of the modification of the Greek RRP, its audit and control system needs to be re-evaluated based on criteria 2.10 of Annex V of the RRF Regulation. Since the original evaluation, the Commission has had access to information regarding its actual enactment. This encompasses the results of the audit on the protection of the financial interests of the Union carried out by the Commission in Greece. Considering this data, the Commission deems that the internal control system of the Greek RRP is overall adequate.

Robustness of internal control system and distribution of roles and responsibilities

The previous assessed arrangements as regards the roles and responsibilities of the actors for control and audit, segregation of functions and independence of actors performing audits remain adequate and were further enhanced by the entry into force of EDEL's legal mandate.

Adequacy of control systems and other relevant arrangements

The control system and other arrangements to prevent, detect and correct fraud, corruption and conflicts of interest when using funds provided by RRF continue to appear overall adequate. The implementation of an IT system for monitoring and control of the measures, as well as for collection of data in line with the requirements of Article 22(2), point (d), indents (i) to (iii) of the RRF Regulation is confirmed.

Adequacy of arrangements to avoid double EU funding

The arrangements described in the initial plan as regards the prevention, detection and correction of double funding remain in place, as positively assessed by the Commission.

Legal empowerment and administrative capacity of control function

The Recovery and Resilience Facility Agency (RRFA) is an independent special public service under the Minister of Finance, set up according to the Law 4738/2020, and constitutes the lead national body tasked with the overall coordination and monitoring of the RRP. Additionally, pursuant to Article 189 of Law 4820/2021 (Government Gazette, Series I, No 130), EDEL referred to in Article 11 of Law 4314/2014 (GG I 265), which forms part of the Secretariat-General for Fiscal Policy (GGDP) of the Ministry of Finance, has been designated as responsible for auditing the RRF, which includes all involved actors, as well as management and control system responsibilities and procedures.The organizational structure and responsibilities of the RRFA were amended to fully reflect the processes of the Management Control System (MCS), which gives us reasonable assurance of the administrative capacity of the RRFA.

Concerning the dedicated unit in EDEL, to perform the required audit tasks for RRF, the necessary legislative arrangement in the organizational structure were made for the establishment of a dedicated unit within the General Directorate for the Audits of Co-financed Programs, under the Financial Audit Committee. The mandate of EDEL to audit the RRF was provided in a dedicated national act for the RRF. For this new unit, additional dedicated staff positions were foreseen.

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The arrangements proposed by Greece in the modified recovery and resilience plan to prevent, detect and correct corruption, fraud and conflicts of interest when using the funds provided under the Facility, including the arrangements aimed to avoid double funding from the Facility and other Union programmes, are assessed to be adequate. This would warrant a rating of A under the assessment criterion 2.10 of Annex V to the RRF Regulation.

3.11. **Coherence**

In accordance with Article 19(3), point (k), of and Annex V, criterion 2.11, to Regulation (EU) 2021/241, the RRP includes to a high extent (Rating A) measures for the implementation of reforms and public investment projects that represent coherent actions.

The proposed modifications do not affect the overall coherence of the plan, in particular those related to green transition and the newly added REPowerEU chapter. The new plan will support the common objectives of supporting the growth potential of the Greek economy, contributing to the twin transition and increasing Greece’s resilience to meet the challenges of the twenty-first century on the path of sustainable and inclusive growth.

The new reforms included in the plan enable the planned and new investments. The proposed "Tax Reform" under the Component 4.6, aims to introduce a legal framework to boost electronic payments among others. Together with the new reform focused on the completion of the national cadastre, these reforms will allow for increased simplifications and predictability in the business environment. Complementarily, Greece proposed to expand the scope of investments in the industrial units support from e-mobility to cover projects related to the green transition under recharge and refuel component. Additional investments such as the one linked to the National Forest Prevention, Protection and Restoration Plan are linked to already existing measures to ensuring the adaptation to climate change and sustainable use of resources. New measures also address the health sector and the social resilience of the country with complementary reform of personal doctor which aims to increase access to primary healthcare services especially for people leaving in remote areas.

The additional REPowerEU chapter is fully aligned with the objective of the measures deployed under the initial RRP to support the green transition and further reinforces the ambition of some of them. The promotion of energy efficiency interventions and RES technologies for auto-consumption are linked with various investments and reforms for promoting RES and improving the energy efficiency in residential buildings and enterprises. Overall, the REPowerEU chapter is built around a consistent package of both reforms and investments that are mutually reinforcing to contribute for a decrease of energy demand, an increase in energy efficiency and support the clean energy transition.

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The nature and extent of the proposed modifications to Greece's recovery and resilience plan do not have a material impact on the Commission's previous positive assessment (rating of A) of the coherence of the actions proposed by Greece.

3.12. **REPowerEU**

Greece's REPowerEU chapter contributes to the objectives set in the provisions of Article 21c of the RRF Regulation, through a set of reforms and investments.

Specifically, the measures included in the chapter aim at increasing Greece's energy efficiency targets, at decarbonising the industry, increasing the production of biomethane and of renewable hydrogen, as well as accelerating the deployment of renewable energy (Article 21c(3)(b) of the RRF Regulation), at addressing energy poverty (Article 21c(3)(c) of the RRF Regulation), incentivising the reduction of energy demand (Article 21c(3)(d) of the RRF Regulation), and addressing internal and cross border energy transmission and distribution bottlenecks, supporting electricity storage and accelerating the integration of renewable energy sources (Article 21c(3)(e) of the RRF Regulation).

Regarding the objective of **energy efficiency**, the proposed measures include: (i) a set of energy efficiency investments aiming both at scaling-up the current renovation programmes under the Greek RRP and at promoting energy efficiency actions in municipal water and sewerage utilities,

the installation of solar water heaters in residential buildings and the installation of solar photovoltaics for self-consumption and use in the agricultural sector; and (ii) a reform to set out a roadmap for innovative energy efficiency interventions and identification of new financial instruments for this purpose. Regarding the promotion of the **industry decarbonisation** and the **production of biomethane and renewable hydrogen**, Greece proposes: (i) the establishment of a regulatory and market operation framework for carbon capture, usage and storage (CCS) technologies; (ii) the development of a licensing and support scheme framework for biomethane and renewable hydrogen; (iii) an investment in pilot projects for biomethane and renewable hydrogen production and (iv) the promotion of CCS technologies. Finally, regarding the deployment of **renewable energy sources**, the chapter includes: (i) the scale-up of an investment to increase electricity storage capacity in Greece, which will enable the increase of renewable energy potential across the country; (ii) a reform to optimise land and sea space usage for the development of renewables and complete the legislative framework for offshore wind energy already started within the Greek RRP; (iii) a reform to foster grid and storage capacity in Greece; (iv) a reform for the promotion of smart grid technologies and practices in the electricity market of Greece, and (v) a reform aiming at the development of a more complete legislative framework and the set-up of various policy tools to promote energy sharing, collective self-consumption and renewable energy communities.

Energy poverty is addressed through two new reforms and a new investment aiming to support energy efficiency and the production of renewable energy for auto-consumption, which will provide additional incentives for energy-poor households. Greece introduced a set of policy tools to promote collective self-consumption, energy sharing and renewable energy communities, which will promote a larger use of decentralised renewables production, consumption, and energy sharing. In addition, the reform on energy efficiency interventions aims, among other things, at establishing a targeted approach (including the design of policy programmes) for larger energy savings for energy poor households and vulnerable social groups. Finally, part of the energy efficient interventions will be targeted to renovations for lower income households, as it was the case for the first energy renovation programme in the plan.

The reduction of the energy demand will be met through energy efficiency investments aiming at the improvement of the energy performance of residential buildings leading to a meaningful reduction of the energy demand for heating, cooling and domestic hot water. The investment concerning municipal water and sewerage utilities will also contribute to the objective in question. Finally, the reform aiming at setting out a roadmap for energy efficiency interventions will help in the design of future energy efficiency national programmes that will not rely exclusively on non-reimbursable support (i.e. grants), thus contributing to further potential energy savings.

Greece also invests in improving electricity storage. The REPowerEU chapter includes the scale-up of an investment to increase energy storage capacity in Greece. A reform is also included to promote and make it easier to bring forward investments in the electricity grid and to increase storage capacity.

All the above measures are expected to contribute to the REPowerEU objectives in coherence and complementarity with a number of other reforms and investments promoted under the RRP, mainly

under Components 1.1 - 1.3, as well as under other national initiatives or EU funded programmes such as programmes co-funded by the Cohesion Policy and the Just Transition Funds (e.g., Revitalisation of the Just Transition Territories).

Regarding the consultation process for the preparation of the REPowerEU Chapter, Greece presented the outcome of the consultation process and an outline of how the feedback obtained from stakeholders has been used when finalising the REPowerEU chapter, as required by the RRF Regulation .

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Taking into consideration the assessment of all the measures envisaged in the REPowerEU chapter, the chapter is expected, to a large extent, to contribute effectively to energy security, the diversification of the Union's energy supply, an increase in the uptake of renewables and in energy efficiency, an increase of energy storage capacities or the necessary reduction of dependence on fossil fuels before 2030. This would warrant a rating of A under criterion 2.12 of Annex V to the RRF Regulation.

3.13. **Cross-border or multi-country dimension or effect**

Most measures in the REPowerEU chapter have a cross-country or multi-country dimension or effect. As described in detail above, the measures in the REPowerEU chapter will directly contribute to the integration of renewable energy sources and the reduction of energy demand. As a result, they contribute to reducing the dependency on fossil fuels, building flexibility in energy management and securing energy supply in the Union as a whole and can therefore be considered as having a positive cross-border effect in line with the Commission's guidance in the context of REPowerEU.[9]

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Taking into consideration the assessment of all the measures envisaged in the REPowerEU chapter, the measures in the chapter are expected to a large extent to have a cross-border or multi-country dimension or effect. This would warrant a rating of A under criterion 2.13 of Annex V to the RRF Regulation.

REPowerEU measure	Costs (EUR million)	Contribution to the target in %

[9] Commission Notice Guidance on Recovery and Resilience Plans in the context of REPowerEU 2023/C 80/01, pages 21-22

I.1 Energy Efficiency and promotion of RES for auto-consumption (New ID 16994)	560	70.44
I.2 Increase of energy storage for additional RES penetration (New ID 16996)	85	10.69
I.3 Pilot projects for Biomethane and Renewable Hydrogen (New ID 16995)	75	9.43
I.4 Promotion of CCS technologies to foster industry decarbonization (New ID 16997)	75	9.43
Total cost of the REPowerEU chapter	**795**	**100%**

ANNEX I: Climate tracking and digital tagging

○

			Climate		Digital	
Measure/Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. field**	**Coeff. %**	**Int. field**	**Coeff. %**
16926	Support of the installation of storage systems to enhance RES penetration	450	033	100%		
16871	Revitalization actions of the most affected territories_Nature and biodiversity protection	49	050	40%		
16870	Interventions for the electricity interconnection of islands and the upgrading of the electricity network	195	033	100%		
16901	HEDNO network upgrades aiming at enhancing resilience and protecting the environment	60	037	100%		
16900	HEDNO overhead network upgrading in forest areas	40	037	100%		
16899	Installed capacity increase in Hellenic Electricity Distribution Network Operator (HEDNO) HV/MV substations for new RES connection	12	028	100%		
16865	Restructuring and enhancement of the RES CHP Account revenues	202	028	100%		
16872	Energy renovation on residential buildings	1 153	025bis	100%		
16872	Energy renovation on residential buildings	100	29	100%		
16873	Green Interventions - Interventions in residential	160	037	100%		

			Climate		Digital	
Measure/Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. field**	**Coeff. %**	**Int. field**	**Coeff. %**
	areas and in the building stock_Adaptation and climate resilience measures					
16873	Eleonas/ Votanikos - Interventions in residential areas and in the building stock_Energy efficiency measures	116	026	40%		
16873	Athens Reviera - Interventions in residential areas and in the building stock_Cycling infrastructure	44	075	100%		
16873	Other Strategic Interventions - Interventions in residential areas and in the building stock_Nature and biodiversity protection	31	050	40%		
16873	Other Strategic Interventions - Interventions in residential areas and in the building stock_Energy efficiency measures	78	024ter	100%		
16873	Other Strategic Interventions - Interventions in residential areas and in the building stock_Construction of new energy efficient buildings	47	025ter	40%		
16874	Energy and entrepreneurship	450	024ter	100%		
16876	Energy upgrade of public sector buildings	120	026bis	100%		

			Climate		Digital	
Measure/Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. field**	**Coeff. %**	**Int. field**	**Coeff. %**
16876	Energy upgrade of public sector buildings – street lightting	30	026	40%		
16875	Infrastructure development and buildings' restoration in former royal estate in Tatoi	40	026	40%		
16932	Olympic Athletic Center of Athens	11	026	40%		
16879	Preparation of Urban Plans in implementation of the urban policy reform	250	036	100%		
16831	Produc- E Green	300	027	100%		
16924	Charging Points – Electromobility_Alternative fuels infrastructure	80	077	100%		
16924	Electric busses – Electromobility_Clean urban transport: rolling stock	100	074	100%		
16924	Electric taxis - Electromobility_Battery driven vehicles	40	N/A [10]	100%		
16849	National Reforestation Plan and Parnitha flagship investment	556	036	100%		
16846	Renovated infrastructure - Urban Wastewater and	45	041bis	40%		

[10] The 'Methodology for climate tracking' annexed to the Recovery and Resilience Facility Regulation (2021/241) does not set out intervention fields that would allow for climate or environmental tracking of electric vehicles or plug-in hybrid vehicles, except for vehicles for urban transport falling under intervention field 074. According to Article 18(4)(e) of the Regulation, the methodology should however 'be used accordingly for measures that cannot be directly assigned to an intervention field listed in Annex VI'. In this context, the Commission has applied a 100% climate contribution coefficient for zero-emission vehicles of all categories (this includes battery electric and fuel cell/hydrogen-powered vehicles).

			Climate		Digital	
Measure/Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. field**	**Coeff. %**	**Int. field**	**Coeff. %**
	Sludge Management Infrastructures from Wastewater Treatment_Compliant with energy efficiency criteria					
16285	Investments in the national irrigation network through PPP schemes	184	040	40%		
16850	Drinking Water Supply and Saving Infrastructures	200	039bis	40%		
16911	Aerial means for crisis management	155	036	100%		
16912	Forest firefighting, prevention and response equipment	115	036	100%		
16851	Biodiversity protection as a driver for sustainable growth	100	050	40%		
16909	Infrastructure - Establishment of a strategic National Disaster Risk Management	74	036	100%		
16910	Monitoring and Management System	45	036	100%		
16283	Implementation of Regional Civil Protection Centers (PEKEPP) through PPP schemes	19	025ter	40%		
16855	Small-satellites	200			055	100%
16818	Fiber optic infrastructure in buildings	131			053	100%
16778	Digitisation of archives and related services	598			011	100%

			Climate		Digital	
Measure/Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. field**	**Coeff. %**	**Int. field**	**Coeff. %**
16810	CRM for the General Government	56			011	100%
16780	Further Modernisation of Public Administration's One-Stop Shops	19			011	100%
16736	New system for Public Procurements	17			011	100%
16742	Digital transformation of the Ministry of Foreign Affairs	49			011	100%
16826	Digital skills upgrade programs for conscripts	32			108	100%
16791	Digital Transformation of the Greek National Tourism Organisation	8			011	100%
16823	Cybersecurity strategy and policies for the Public Sector & advanced security services for national critical infrastructures	49			011	100%
16779	Interoperability and web services development	72			011	100%
16965	Data Classification Studies for Public Sector's Information Systems	2			011	100%
16964	Next-Generation Interoperability Centre (KED)	3			011	100%
16824	ERegistries	24			011	100%
16785	Tourism Registry e-MHTE	8			011	100%
16854	Smart cities	73			055	100%

			Climate		Digital	
Measure/Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. field**	**Coeff. %**	**Int. field**	**Coeff. %**
16853	Supply of Central Cloud Computing Infrastructure and Service	95	011bis	40%	011bis	100%
16955	Upgrade of Cloud-computing infrastructure and services of the National Infrastructures for Research and Technology (GRNET)	63	011bis	40%	011bis	100%
16956	Expansion of Syzefksis II	26			011	100%
16827	Data Governance strategy & policies for the Public Sector	26			011	100%
16842	Central BI - Data Analytics	16			011	100%
16738	Central Document Management System	5			011	100%
16706	Digital Transformation of SMEs	362			010	100%
16750	Digital Transformation of Labour Systems	77			011	100%
16747	Green skills, jobs, economy - Active Labour Market Policies Reform_Contributing to green skills and jobs and the green economy	100	01	100%		
16942	OAED Digitalization	17			011	100%
16913	A New Strategy for Lifelong Skilling: Modernising and Upgrading Greece's Upskilling and Reskilling System_Digital upskilling	690			108	100%
16913	Green skills, jobs, economy - A New Strategy for Lifelong Skilling:	350	01	100%		

			Climate		Digital	
Measure/Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. field**	**Coeff. %**	**Int. field**	**Coeff. %**
	Modernising and Upgrading Greece's Upskilling and Reskilling System_Contributing to green skills and jobs and the green economy					
16794	Green Schools - Strengthening the Apprenticeship System_Energy efficiency renovation or energy efficiency measures regarding public infrastructure	108	026bis	100%		
16792	Labor force skilling, reskilling and upskilling through a reformed training model (Vocational Education & Training Reform)_Contributing to green skills and jobs and the green economy	55	01	100%		
16676	Digital transformation of Education	365			011	100%
16755	Green investments - Reform of the Primary Health Care System_Energy efficiency renovation or energy efficiency measures regarding public infrastructure	189	026	40%		
16795	NHS Hospital Renovation and Infrastructure Upgrade	317	026	40%		
16752	Digital Transformation of Health (DigHealth)	278			095	100%

			Climate		Digital	
Measure/Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. field**	**Coeff. %**	**Int. field**	**Coeff. %**
16793	Project for the construction of a building dedicated to Cellular & Gene Therapies and Hematology Clinic Laboratories within the General Hospital of Thessaloniki "Papanikolaou"	6	025ter	40%		
16925	Digital Transformation of the social support system	12			011	100%
16763	Digital transformation of the immigration and asylum system	42			011	100%
16763a	Digital transformation of the immigration and asylum system: fire detection system at the refugee camp in Lesvos	1.5	036			100%
16611	Digital transformation of tax audits	3			011	100%
16616	Adoption of measures and incentives to increase electronic transactions	0.5			011	100%
16291	Digital Transformation of the Tax and Customs Administration	180			011	100%
16705	Digital Transformation of Fiscal Management and Supervision in Governance & Electronic Invoicing	102			011	100%
16940	Modernise the Hellenic Consignment Deposit and Loans Fund	7			011	100%
16292	New Judicial Buildings_Construction of	69	025ter	40%		

			Climate		Digital	
Measure/Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. field**	**Coeff. %**	**Int. field**	**Coeff. %**
	new energy efficient buildings					
16292	New Judicial Buildings_Energy efficiency renovations	27	026	40%		
16727	Digital Transformation of Justice (E-Justice)	73			011quater	100%
16733	Skills and digital skills for judges and judicial employees (judicial staff)	32			108	100%
16581	Enhanced capital market supervision and trustworthiness	12			011	100%
16654	TH 2 ORAX: Trellis Holistic & Hybrid Operational Ruggedized Autonomous eXemplary system	50	037	100%	011	100%
16975	Upgrade Interventions for Regional Ports	20	081bis	40%		
16960	Smart Infrastructure with environmental and cultural focus_Digital sub-projects	82			011	100%
16960	Smart Infrastructure with environmental and cultural focus_ Nature and biodiversity protection	65	050	40%		
16960	Smart Infrastructure with environmental and cultural focus_Air quality measures	27	048	40%		
16959	Digital Transformation of the Hellenic Railways Organization	24	070	40%	070	100%
16949	Smart Bridges	173			063	100%

			Climate		Digital	
Measure/Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. field**	**Coeff. %**	**Int. field**	**Coeff. %**
16937	Digital Integrated Program Management System for the Administration of the Technical Works and Structural Assets of the Ministry of Infrastructure and Transport	10			011	100%
16931	Tourism Development_Energy efficient measures	111	024	40%		
16931	Tourism Development_Energy efficient measures for public infrastructure	7	026	40%		
16931	Tourism Development_Renewable energy (wind)	7	028	100%		
16931	Tourism Development_Energy efficient measures for public infrastructure	1	026	40%		
16892	Upgrading suburban railway of West Attica	81	073	100%		
16786	Simplification of the Procedures of the Ministry of Infrastructure & Transport	1			011	100%
16721	Acceleration of smart manufacturing	75			010bis	100%
16653	Digital Transformation of the Agri-Food Sector	47			011	100%
16634	New Industrial Parks_Construction of new energy efficient buildings	7	025ter	40%		

			Climate		Digital	
Measure/Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. field**	**Coeff. %**	**Int. field**	**Coeff. %**
16634	New Industrial Parks_ Water management and water resource conservation	4	040	40%		
16634	New Industrial Parks_ Waste water collection and treatment compliant with energy efficiency criteria	25	041bis	40%		
16634	New Industrial Parks_ Renewable energy (solar)	5	029	100%		
16634	New Industrial Parks_ Alternative fuels infrastructure	3	077	100%		
16634	New Industrial Parks_ Water management and water resource conservation	5	040	40%		
16626	Climate related - Economic transformation on the Agricultural Sector_Energy efficiency and demonstration projects in SMEs	62	024	40%		
16626	Climate related - Economic transformation on the Agricultural Sector_Renewable energy (solar)	35	029	100%		
16626	Climate related - Economic transformation on the Agricultural Sector_Alternative fuels infrastructure	7	077	100%		
16626	Climate related - Economic transformation on the Agricultural Sector_Support to environmentally-friendly production processes and	170	047	40%		

			Climate		Digital	
Measure/Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. field**	**Coeff. %**	**Int. field**	**Coeff. %**
	resource efficiency in SMEs					
16599	Digitilization of Economic Diplomacy Network & Exporters Training Program	8			011	100%
16593	Amendment of the legal framework for the attraction of strategic investment_Support to enterprises that provide services contributing to the low carbon economy	45	027	100%		
16593	Amendment of the legal framework for the attraction of strategic investment_Construction of new energy efficient buildings	40	025ter	40%		
16584	Proposals for actions in the Aquaculture Sector	35	047	40%		
16536	Upgrade of infrastructure, renewal of equipment and upgrade of quality of services provided by HOCRED Stores – former ARF Stores (On-spot and electronic)	3	024bis	40%		
16486	Museum of underwater antiquities	54	026	40%		
16433	Protection of cultural monuments and archaeological sites from climate change	20	037	100%		
16293	Culture as a driver of growth	30	026	40%		

			Climate		Digital	
Measure/Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. field**	**Coeff. %**	**Int. field**	**Coeff. %**
16980	RRP Loan Facility_Energy efficiency and demonstration projects in SMEs or large enterprises	1 895	024ter	100%		
16980	RRP Loan Facility_Renewable energy (solar)	1 669	029	100%		
16980	RRP Loan Facility_Renewable energy (wind)	1 143	028	100%		
16980	RRP Loan Facility_Commercial, industrial waste management	860	044	40%		
16980	RRP Loan Facility_Smart Energy Systems	603	033	100%		
16980	RRP Loan Facility_Support to enterprises that provide services contributing to the low carbon economy	344	027	100%		
16980	RRP Loan Facility_Other renewable energy	279	032	100%		
16980	RRP Loan Facility_Research and innovation processes focusing on the low carbon economy, resilience and adaptation to climate change	138	022	100%		
16980	RRP Loan Facility_Renewable energy (biomass)	64	030	40%		
16980	RRP Loan Facility_Very High Capacity Networks	1 272			054	100%

			Climate		Digital	
Measure/Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. field**	**Coeff. %**	**Int. field**	**Coeff. %**
16980	RRP Loan Facility_Digitalisation of large entreprises	1 022			010bis	100%
16980	RRP Loan Facility_ Digitalisation of SMEs	440			010	100%
16980	RRP Loan Facility_Other ICT infrastructure	414			055	100%
16980	RRP Loan Facility_Cybersecurity	167			021quinquies	100%
16980	RRP Loan Facility_Advanced technologies	164			021quater	100%
16996	Increase of energy storage for additional RES penetration	85	033	100%		
16994	Energy Efficiency and promotion of RES for auto-consumption - PV systems for auto-consumption in residential buildings and agricultural sector	120	029	100%		
16994	Energy Efficiency and promotion of RES for auto-consumption - Energy renovation on residential buildings	170	025bis	100%		
16994	Energy Efficiency and promotion of RES for auto-consumption - Energy Efficiency in Business Sector (non-residential buildings)	50	024ter	100%		
16994	Energy Efficiency and promotion of RES for auto-	180	029	100%		

			Climate		Digital	
Measure/Sub-Measure ID	**Measure/Sub-Measure Name**	**Budget (EUR m)**	**Int. field**	**Coeff. %**	**Int. field**	**Coeff. %**
	consumption - Solar Water Heater (Households)					
16994	Energy Efficiency and promotion of RES for auto-consumption - Promoting energy efficiency and RES in municipal water and sewage companies	40	026	40%		
16999a	Accessibility Restoration following the devastating effects of storm "DANIEL": rail reconstruction	180	069	40%		