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**COMMISSION STAFF WORKING DOCUMENT**

**Methodological note on common indicators, monitoring and reporting requirements for  
the Social Climate Fund**

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## 1. Introduction

The purpose of this methodological note is to support Member States in fulfilling their monitoring and reporting obligations using the common indicators set out in Annex IV to the Social Climate Fund Regulation ([Regulation \(EU\) 2023/955](#)). The note aims to facilitate the reporting of consistent, accurate, coherent and comparable data, based on robust monitoring and data collection arrangements. Harmonised data collection and reporting on the common indicators in the biennial progress reports allows for aggregation of data at EU level and therefore facilitates transparent communication of the progress achieved. The note also discusses concepts and methodological approaches for targets based on a common indicator. It does not prejudge the outcome of ongoing legislative negotiations on the multi-annual financial framework (MFF) 2028-2034.

The note starts with a brief presentation of the main goals of the Fund and its complementarities with other EU policy frameworks. It then explains the features and functioning of the SCF performance framework, as well as the monitoring and reporting requirements for common indicators. The note further covers processes related to the collection, processing, protection, transmission, and quality of data. Annex I includes a detailed description of each common indicator with operational details in line with the explanations in Annex IV to the Regulation (EU) 2023/955 and further specifications.

## 2. EU policy context

### 2.1 SCF objectives and definitions

The objective of the Social Climate Fund (SCF), established by Regulation (EU) 2023/955 (SCF Regulation), is to contribute to a socially fair transition towards climate neutrality. The SCF is specifically intended to address the social impacts of the inclusion of greenhouse gas emissions from the buildings and road transport sectors within the scope of the emission trading system (Directive 2003/87/EC – [ETS Directive](#)). The Social Climate Fund is implemented through national Social Climate Plans (SCPs), drawn up by each Member State using the template provided in the SCF Regulation (see [Guidance on the Social Climate Plans](#)).

The concepts of energy poverty and transport poverty are central to the SCF. Article 2 of the SCF Regulation provides general definitions of these concepts, drawing on the definition of ‘energy poverty’ in Article 2(52) of the Energy Efficiency Directive ([EU/2023/1791](#)) and introducing the first Union-wide definition of transport poverty. Under Article 6(1)(f) of the SCF Regulation, Member States are required to explain in their SCP how they apply the definitions of energy poverty and transport poverty to their national and spatial contexts, taking into account their

existing national definitions, policies and geographic specificities. The national definitions developed in each SCP need to be applied consistently in monitoring and reporting on all related common output and result indicators.

In terms of operationalisation and measurement, both energy and transport poverty are complex and multi-dimensional concepts, for which a range of indicators can be used. The Commission recommendations on energy poverty ([EU/2020/1563](#)) and transport poverty ([EU/2025/1021](#)) provide Member States with a set of proposed indicators. The energy poverty recommendation from 2020 has been updated by Commission Recommendation [EU/2023/1791](#)<sup>1</sup>. For some indicators, standardised EU-level data sets are already available via Eurostat; other indicators will need to be determined or refined at national level.

Building on the concepts of energy poverty and transport poverty, the concept of vulnerability in relation to the Emission Trading System 2 (ETS2)<sup>2</sup> is of key importance under the SCF Regulation. It concerns three groups that are significantly affected by ETS2 price impacts and that have limited financial means to invest: (i) households (including low income and lower middle-income ones); (ii) transport users (including low income and lower middle-income ones); and (iii) micro-enterprises. The definitions of vulnerable households, vulnerable transport users and vulnerable micro-enterprises are provided respectively in Article 2, points (10), (11) and (12) of the SCF Regulation. Since vulnerable households, transport users, and micro-enterprises are the main target groups of the SCF, Member States need to explain in their SCPs how they identify those vulnerable groups, both statistically and administratively, and how they will ensure that measures and investments under the SCPs are principally targeted at them. Member States should also include in their plans the anticipated impact of their measures and investments on these vulnerable groups, as well as on greenhouse gas emissions, by comparing projected outcomes against baseline scenarios.

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<sup>1</sup> Both recommendations are accompanied with detailed guidance on the application of how to measure and assess energy poverty ([SWD/2023/647](#) and [SWD/202/1563](#)).

<sup>2</sup> [Directive \(EU\) 2023/959 of the European Parliament and of the Council of 10 May 2023 amending Directive 2003/87/EC establishing a system for greenhouse gas emission allowance trading within the Union and Decision \(EU\) 2015/1814 concerning the establishment and operation of a market stability reserve for the Union greenhouse gas emission trading system.](#)

## 2.2 Complementarities with NECPs and NBRPs

According to the SCF Regulation (Article 6(3)), Member States must ensure that their SCPs are consistent with the information and commitments included in their updated integrated national energy and climate plans (NECPs) and in their national building renovation plans (NBRPs)<sup>3</sup>. These plans are important policy frameworks for the SCF: the measures and investments included in the national SCPs should closely align with the objectives and targets set out in each Member State's NECP and NBRP, and ultimately with the EU's energy and climate targets.

The SCF Regulation establishes a link between the progress-reporting on the SCPs and the integrated national energy and climate progress reports<sup>4</sup>. Member States are required to report on the implementation progress of their NECPs by 15 March 2023, and every two years thereafter. The biennial reporting on the implementation of the SCPs follows the same calendar, with a first progress report expected by 15 March 2027 (see Section 3.3.1).

In view of this link and given that similar data and indicators are covered by the reporting exercises, ensuring consistency in the reported data for the implementation of the SCPs, NECPs and NBRPs is of key importance. Where SCF common indicators are similar to the ones used under the NECPs and NBRPs, Member States should ensure that data reported under such indicators are closely aligned with the reporting done under the above-mentioned frameworks. Notably, this concerns data on the *number of households in energy poverty* (SCF common context indicator 2), which also need to be reported in the context of the biennial reporting on the progress in implementing the NBRPs and NECPs. Other SCF common output and result indicators may also be similar to those covered by the progress reporting under the NECPs and NBRPs (e.g. related to building renovations and energy savings). While the progress reporting under the NECPs and NBRPs should capture all developments that have occurred in a Member State in the relevant reporting period, the reporting on the progress of SCPs should only cover those outputs and results achieved with support from the SCF.

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<sup>3</sup> Member States are also required to ensure consistency with commitments made under the European Pillar of Social Rights Action Plan, their cohesion policy programmes, Recovery and Resilience Plans and Just Transition Plans.

<sup>4</sup> Cf. Article 24(1) of the SCF Regulation requiring Member States to report biennially on the implementation of their SCPs together with their integrated national energy and climate progress report pursuant to Article 17 of [Regulation \(EU\) 2018/1999](#) (Governance Regulation).

### 3. Monitoring, indicators, and data reporting

#### 3.1 The performance framework

The performance framework of the SCF is based on **two key components**: (i) the common indicators listed in Annex IV to the SCF Regulation, and (ii) milestones and targets that each Member State sets out in its SCP. Taken together, these will enable the effective monitoring of the implementation of the SCF and will ensure clear and transparent reporting.

**Table 1: Key components of the SCF monitoring framework**

	<b>Milestones and targets</b>	<b>Common indicators</b>
<b>Payment request</b>	Member States provide updates (up to twice a year) on the milestones and targets achieved, including those set by using the common indicators, which the Commission will feed into the SCF monitoring system.	
<b>Biennial reporting</b>	Member States report biennially on the progress of SCP implementation, i.e. all their milestones and targets.	In their biennial report on the progress of SCP implementation, Member States also report on all common context indicators and on progress achieved towards relevant common output and result indicators.

#### *Common indicators*

Annex IV to the SCF Regulation sets out a list of common indicators. Each Member State is required to monitor and report on all relevant common indicators in the context of the biennial reporting; the reports are to be transmitted to the Commission using the SFC2021 IT tool. Moreover, Member States are strongly encouraged to use these indicators to set their targets (see Section 3.2.2) in line with Article 6(1)(m) of the SCF Regulation<sup>5</sup>. The list of relevant common indicators for the biennial reporting is drawn up for each individual Member State and depends on the measures and investments under the national plan<sup>6</sup>. The agreed list of relevant common indicators is laid down in the bilateral agreements concluded between the Commission and each Member State, following the adoption of the Commission Implementing Decision on the SCP.

The Commission will use the data provided in the biennial reports on the common indicators to:

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<sup>5</sup> ‘The plan shall set out [...] the arrangements for the effective monitoring and implementation of the Plan by the Member State concerned, in particular of the proposed milestones and targets, the relevant common indicators referred to in Annex IV, and if none of those indicators are relevant for a specific measure or investment, additional individual indicators proposed by the Member State concerned’.

<sup>6</sup> Cf. Commission Notice – Guidance on the Implementation of the SCF, Section IV “Monitoring of implementation” and Annex I.

- i. monitor and evaluate the implementation of the SCF and the progress made towards its objectives;
- ii. aggregate reporting at EU level;
- iii. communicate on the achievements of the Fund.

### *Milestones and targets*

In the context of the biennial reporting, Member States are also required to report on the progress of implementing their SCPs, which should cover all milestones and targets in their SCPs.

In addition, the submission of payment requests marks a key point in the implementation and monitoring of SCPs. At that stage, Member States provide an update on the achievement of the milestones and targets set in their SCPs, including under the common indicators in case these have been used to set the targets.

As mentioned above (see Section 2.1), the explanations provided in Annex I provide further technical details to ensure a shared understanding of the common indicators. They are thus relevant for the biennial reporting on the common indicators and provide important guidance for the design of targets when common indicators are used (see also Section 3.2.2).

## 3.2 Indicators

The common indicators listed in Annex IV to the SCF Regulation are based on definitions provided in the same Regulation (Article 2), as well as in other existing sectoral legislation<sup>7</sup>. In total, Annex IV includes **39 common indicators**, of which 6 are context, 23 are output, and 10 are result indicators. They cover all main intervention areas of the SCF (buildings sector, road transport sector, and temporary direct income support).

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<sup>7</sup> For instance, [Directive 2023/1791](#) on energy efficiency; [Regulation \(EU\) 2018/1999](#) establishing a governance framework for the Energy Union and Climate Action; [Directive \(EU\) 2018/2001](#) on the promotion of the use of energy from renewable sources (recast); Directives [\(EU\) 2024/1275](#) and [2010/31/EU](#) on the energy performance of buildings (recast); [Regulation \(EU\) 2019/631](#) setting CO2 emission performance standards for new passenger cars and for new light commercial vehicles; [Regulation \(EU\) 2023/1804](#) on the deployment of alternative fuels infrastructure; [Commission recommendation on energy poverty](#) and [Commission Recommendation on transport poverty](#).

Some common indicators are the same or similar to the ones used in the context of structural funds (e.g. ERDF<sup>8</sup>, RRF); in such cases, Member States are encouraged to draw on existing data collection methodologies<sup>9</sup>.

### 3.2.1 Common context indicators

As indicated in the [Guidance on the Implementation of the Social Climate Fund](#), Member States must provide data on all context indicators in Section 1.5 of their SCPs, explaining the underlying methodology (see Section 2.1). In some cases, Member States could rely on estimates, data and underlying methodologies provided in the context of projects supported by the Technical Support Instrument (TSI). In their biennial progress reports, Member States should also provide data on all context indicators.

The concepts of energy poverty, transport poverty and vulnerability are at the core of the context indicators. Specifically, the common context indicators capture the number of vulnerable households; households in energy poverty; vulnerable transport users; households in transport poverty; and vulnerable micro-enterprises. A sixth context indicator measuring the share of the temporary direct income support in the total costs of the SCP is automatically calculated by the SFC IT tool, when applicable.

Continuous reporting on the common context indicators in the biennial reporting (see Section 3.1) will capture developments at the national level. For this reporting, Member States should use the same national definition and methodology as outlined in their SCP<sup>10</sup>.

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<sup>8</sup> See for instance the Commission Staff Working Document on the Performance, Monitoring and Evaluation of the ERDF, CF and JTF 2021-2027 ([SWD\(2025\) 346 final](#)).

<sup>9</sup> Direct matches of indicators apply to the following:

- SCF 09: Additional operational capacity installed for renewable energy (RCR32 in the ERDF, CF and JTF and RRFCI02 in the RRF)
- SCF 14: Savings in annual primary energy consumption (MWh/year) (CCR05 in ERDF, CF and JTF, computed as the difference between the baseline and the achieved value of RCR26 in ERDF, CF and JTF, and RRFCI01 in the RRF)
- SCF 24: (Additional) Alternative fuels infrastructure (RCO59 in the ERDF and CF, and RRFCI03 in the RRF)
- SCF 28: Dedicated cycling infrastructure supported (in number of km) (RCO58 in the ERDF, CF and JTF)

<sup>10</sup> If Member States improve their data collection methodology for common context indicators, leading to a substantial change compared to the methodology provided in their SCP, they should justify that change and submit the revised methodology to the Commission. In addition, previously submitted data should be updated retroactively in accordance with the new methodology to ensure consistency.

It is important to note that the data collection processes for the common context indicators on vulnerable groups (SCF 01-02, SCF 18-19, SCF 32) differ from those for the related common output/result indicators on vulnerable groups (SCF 03, SCF 11, SCF 13, SCF 20, SCF 29-30, SCF 33-34). The context indicators are quantified at national level, assessing the overall number of households affected, with a view to understanding the overall socio-economic context within which the SCF operates. The output indicators directly collect information on the recipients of the Fund and distinguish between those that are vulnerable and those that are not. Similarly, the result indicators rely on the information collected from the recipients of the Fund and assess to what extent measures/investments funded by the SCF have reduced their vulnerability.

### 3.2.2 Common output indicators

Under Annex IV to the SCF Regulation, there are 23 common output indicators. Output indicators measure the specific deliverables of the measure/investment, e.g. what is directly supported/produced/supplied thanks to the financial support of the SCF. They are measurable indicators with a short time lag and are less influenced by external factors.

Member States are strongly encouraged to use these common output indicators to set their targets, provided that verifiable real data are available to prove achievements (since the achievement of targets will trigger payments, which requires a solid audit trail). Using common indicators for target-setting will help to ensure consistency and comparability of the monitoring data across Member States and at the level of the Fund. For example, common output indicators measure the number of buildings having undergone deep renovation (SCF 04) or the number of zero-emission vehicles financed under the SCF (SCF 21).

If a target is designed using a common indicator, the name of the target in the SCP should be the same as the respective common indicator. As necessary, in the description of the targets in the SCP, specific details relevant to the design of the measure/investment and for the purposes of the assessment of target achievement can be provided, based on the explanations included in this note and in its Annex I.

If a target is designed in a way that does not align with the guidance and concepts set out in this note, Member States should use a different indicator with a different indicator name.

### 3.2.3 Common result indicators

There are 10 common result indicators. Result indicators measure the effect of the supported measures/investments and capture the most important intended outcomes, e.g. changes in the situation of supported recipients. For instance, the common result indicators measure the reduction

of the number of vulnerable households (SCF 11) or the estimated reduction in greenhouse gas emissions in the buildings sector (SCF 12).

In cases where it is challenging to collect data directly from the recipients of the measures and investments supported under the SCF, informed estimates may be used in the biennial reporting to indicate the achieved values for the result indicators (see Section 3.3.2).

Monitoring result indicators is crucial for measuring and communicating progress of SCP implementation. However, using such indicators to set targets and ultimately trigger payments is discouraged if results depend on other (external) factors, because of the difficulty of providing evidence for audit purposes (see also the [Guidance on the Social Climate Plans](#))<sup>11</sup>.

The result indicators will also provide a basis for SCF evaluation activities. Evaluations will investigate the causes of the observed outcomes and analyse the potential effects from additional factors beyond the SCF support. Member States are encouraged to conduct their own evaluations assessing the impact of their national measures and investments at least once during the lifetime of the Fund.

### 3.2.4 Breakdown of indicators

In certain cases, data should be collected and provided in a disaggregated format (see “Disaggregation” part in each indicator fiche)<sup>12</sup>. For instance, Annex IV to the SCF Regulation requires a breakdown of SCF 24 by (i) recharging points, (ii) refuelling points and (iii) hydrogen refuelling points. Collecting this data at granular level will provide insights into the implementation of the SCPs and the outcomes achieved on the ground. For further information on the breakdown of indicators, please consult the specific indicator fiches in Annex I to this document.

Moreover, among vulnerable groups, some sub-groups encounter specific challenges and may require more targeted and differentiated support. For instance, women (who also represent the majority of single parent families) are disproportionately affected by energy and transport poverty. Accessibility rights of persons with disabilities deserve particular attention as well. As stated in Recital 24 and in Article 6(1)(q) of the SCF Regulation, gender equality and equal opportunities

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<sup>11</sup> It concerns all results indicators from Annex IV to the SCF Regulation, apart from SCF 14-17, “Savings in annual primary/final energy consumption”, where it may be feasible to provide solid documentation for the audit trail (e.g. via Energy Performance Certificates).

<sup>12</sup> This concerns indicators SCF 04, SCF 06, SCF 09, SCF 10, SCF 21, SCF 22, SCF 24, SCF 25, SCF 26 and SCF 27.

for all should be mainstreamed and promoted throughout the preparation and implementation of the SCPs<sup>13</sup>.

Therefore, Member States are required to explain in their SCPs how the planned measures and investments aim to address gender inequality, as well as how they take into account geographic specificities (e.g. islands, outermost regions and territories, rural or remote areas). In addition, Member States are encouraged to disaggregate the data reported in their biennial reports by gender, age, and disability status (see also the [Guidance on the Implementation of the SCF](#)). This can allow the tracking of the contribution of the SCPs towards gender equality and equal access to essential services and contribute to ensuring that measures/investments can be tailored to the specific needs of each group, in particular for those measures and investments that have a clear dimension related to gender equality and equal opportunities for all.

Among the common indicators, there are in total 4 context, 6 output, and 4 result indicators<sup>14</sup> that aim to capture support provided by the SCF to people. The relevant indicators are largely measured in terms of the number of households supported; in limited cases, Annex IV to the SCF Regulation sets the ‘number of users’ as the unit of measurement. Reporting data disaggregated by gender, age, and disability for indicators measured at the household level may be challenging in practice. At the same time, there are alternative options (methodologies and tools) available to collect and report such data<sup>15</sup>. For instance:

- using average values or proxy variables to report data disaggregated by gender, age or disability, while noting the limitations of such an approach. Given the sensitivities surrounding the collection of such data, relying on informed estimates to report disaggregated data could be a viable option;
- qualitative reporting on how the implementation of the measures and investments in the SCPs considers gender equality and equal opportunities for all.

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<sup>13</sup> As further explained in the [Guidance on the Social Climate Plans](#), see Chapter II.12 ‘How to factor in gender equality and equal opportunity for all’.

<sup>14</sup> These concern the following common indicators: SCF 01, SCF 02, SCF 18, SCF 19 (context), SCF 03, SCF 20, SCF 25, SCF 26, SCF 36, SCF 37 (output), SCF 11, SCF 13, SCF 29, SCF 30 (result).

<sup>15</sup> For more information on disaggregation of data by gender at the household level, see the [website of the European Institute for Gender Equality \(EIGE\)](#) or the [Reference manual produced by the UNECE Task Force on Gender Statistics Training for Statisticians](#).

Where available, Member States could also consider providing further information and data on the spatial distribution of the support provided to recipients under the SCF (e.g. where administrative data are used, or estimations at NUTS-level are feasible)<sup>16</sup>.

As regards vulnerable micro-enterprises, qualitative reporting on the number of female-led micro-enterprises or those engaged in the social economy and dedicated to inclusion of people with disabilities or older people could be considered.

### 3.3 Data

The following sub-sections provide methodological background and explanations that underpin the reporting on the achievement of the common indicators, relevant for setting targets (when common indicators are used) and for biennial reporting. The guidance in this subsection has no bearing on the assessment of the satisfactory achievement of milestones and targets.

#### 3.3.1 Reporting period and counting methodology

The biennial reporting should cover the full period of implementation of the Plan, until 2032 (30 June 2024 being the earliest start of implementation of the measures and investments). The figures to report by 15 March of year N (the same date Member States are required to report on their NECPs) should represent the outputs and results of the measures and investments which have been made available/functional during the period from the beginning of the implementation of the measure/investment (i.e. 30 June 2024 at the earliest) to 31 December of year N-1. The first biennial reporting is scheduled for March 2027, with a cut-off date on 31 December 2026 for the reported data. It will cover all outputs and results achieved since the start of implementation (as early as June 2024), as well as changes in the values of the context indicators. The next reporting cycle is scheduled for March 2029, covering the period from the start of the implementation of the measure/investment to 2028, with a cut-off date on 31 December 2028. In line with the biennial reporting cycle, the final reporting is expected in March 2033, covering the whole period of the Fund's implementation<sup>17</sup>.

The reported value should only include realised achievements until the end of the cut-off date and should not reflect progress that is expected to be fulfilled after the cut-off date. It should cover the realised achievements of the entire measure/investment and its associated financial allocation, including national co-financing. If measures/investments funded under the SCF are integrated into a broader investment package including other (national or EU) funding sources, only data on the

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<sup>16</sup> For more information on spatial distribution, see the [GISCO data set](#), which contains core geographical data covering both the whole of Europe and thematic geospatial information.

<sup>17</sup> This does not prejudice the outcome of ongoing legislative negotiations on the multi-annual financial framework (MFF) 2028-2034.

achievements supported by the SCF should be reported in the biennial progress report. Conversely, the part of the investment package which is not supported by the SCF should be clearly delineated and not covered in the biennial progress report. Where no progress has been achieved in a given reporting period, Member States should report ‘0’. Moreover, for the purpose of the biennial reporting, the reported value should include all realised achievements, even if the related payment request has not yet been submitted and/or disbursed.

In relation to the counting of recipients<sup>18</sup> per measure/investment, for the biennial reporting, each recipient is reported only once for the entirety of the reporting period, regardless of how many times or for how long the recipient receives support or participates in that particular measure/investment. For example, in the case of shared mobility or mobility on demand solutions, as a rule the recipients of the measure/investment should be counted only once regardless of the type or magnitude of the support received<sup>19</sup>.

Investments or measures should be counted towards all relevant output and result indicators. For instance, an investment supporting micro-enterprises in the purchase of zero-emission vehicles and charging infrastructure to reduce their dependence on fossil fuels should be counted towards the common indicators ‘purchase of zero-emission vehicles’ (SCF 21), ‘additional alternative fuels infrastructure’ (SCF 24), and ‘reductions in greenhouse gas emissions in the road transport sector’ (SCF 31), as well as towards the indicators on vulnerable micro-enterprises (SCF 33 and SCF 34).

For the biennial reporting in the SFC IT tool, the baseline value will be set to 0 in each reporting round. Member States should encode the total amount, not the period-to-period change.

### 3.3.2 Data collection, processing, protection and transmission

In line with Article 16(b)(ii) of the SCF Regulation, Member States must ensure that the arrangements proposed for the monitoring and implementation of their SCP are effective. It is the responsibility of each authority entrusted with the implementation of the SCP to provide the needed resources and to set up the necessary processes to effectively collect, store, and process the SCF monitoring data. Sufficient information to demonstrate that the proposed arrangements are effective should be included in the SCP.

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<sup>18</sup> This includes vulnerable households (SCF 03), vulnerable transport users (SCF 20), vulnerable micro-enterprises (SCF 33) and vulnerable households and transport users that have received temporary direct income support (SCF 36-37), as well as the number of users (SCF 25-26).

<sup>19</sup> For vulnerable households, transport users, and micro-enterprises as well as users, the point in time at which data should be recorded, i.e. when they can be considered as having benefitted from the support, may depend on the design of the specific measures/investment and should be defined in the SCP. A similar approach also applies to the number of zero-emission vehicles, low-emission vehicles, bicycles, and micro-mobility vehicles supported by the fund (SCF 21-23).

To collect data on the progress achieved towards the common indicators, different data collection methods can be used. The section below represents a non-exhaustive list of data collection methods that Member States can consider for this purpose and has no bearing on the data collection required as per Article 21(2)(d) of the SCF Regulation. The methods used should be determined and set up as early as possible to ensure timely data collection. This is particularly important in those cases where Member States rely on indicators other than the common output indicators to set their targets and where reporting on relevant common indicators would need to be ensured separately.

Data on the common indicators could be obtained either by drawing on existing data sources or by collecting data directly for the purpose of the SCF. **Examples of existing data sources** are listed below.

- **Data registers** are official databases containing administrative records held by governments or other organisations on matters such as health, income, housing or employment status. Depending on the type of data stored in institutional systems, data registers could be used to identify vulnerable households/transport users and thus feed into the reporting on the common context indicators. Registries of vehicles, properties or energy efficiency certificates could support data collection for measures in the transport and buildings sector, respectively, which could also inform the reporting on the common output indicators.
- A **national census** records information on a country's entire population and is typically conducted via surveys every few years. It allows for an understanding of the demographic and socio-economic composition of the population. Depending on the information recorded, it could feed into the reporting on the common context indicators. Furthermore, as a comprehensive data set on the entire population, the census may be used as a benchmark to determine whether samples are representative. It could also assist in the provision of **informed estimates** (see below).
- **Eurostat data sets** such as the Statistics on Income and Living Conditions (SILC) or the Household Budget Survey (HBS) provide information on relevant energy and transport poverty indicators and on vulnerability to the ETS2 (e.g. energy and transport expenditure), which could also inform the reporting on the common context indicators.
- Other **statistics** collected by national statistical institutes could also be used if appropriate.

Alternatively, data can also be collected directly, for instance via **surveys**<sup>20</sup> of recipients or implementing partners/companies or from concluded contracts for the implementation of the supported measures and investments. While surveys may entail administrative burden for beneficiaries, their advantage is the possibility to tailor the questions to the exact information required, ensuring that all relevant components of e.g. vulnerability or technical requirements are covered and addressed. Direct data collection methods (incl. self-designed surveys) may be particularly relevant and suitable for the common output indicators.

**Informed estimates** are a simplified approach that could be used by Member States to report data on the common indicators (in the context of the biennial reporting) if other methods of data collection are not feasible<sup>21</sup>. In such cases, Member States should clearly indicate this in their progress report, justify why regular data collection is not feasible, and provide the underlying methodology or explanations used to arrive at the estimates. As a minimum, the methodology should clearly spell out the calculations used to arrive at the estimated value, specify the calculation methods, the data used and relevant sources, and explain any data limitations and potential bias and how these were mitigated in the estimation methodology (if applicable). The use of informed estimates is suitable in particular for the common result indicators, concerning for instance the reduction of the number of vulnerable households or reduction of greenhouse gas emissions. Given the above-mentioned challenges in distinguishing the specific impact of the Fund from that of other factors, informed estimates can provide a workable alternative.

Estimates may make use of simplified sampling strategies, proxies, or other practical methodologies (including modelling). The Commission can provide additional guidance on the use of informed estimates upon request by Member States. It is important to note that informed estimates **cannot** be employed for reporting the achievement of common indicators used to set targets, given the need for robust evidence for audit purposes.

For the purposes of monitoring and the biennial reporting, only aggregated data should be submitted to the Commission. As a general principle, the processing of personal data has to comply with Regulation (EU) 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data ('General Data Protection Regulation' – GDPR), as explained in Recital 43 and Article 21(3) of the SCF Regulation.

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<sup>20</sup> In those cases where Member States use a common indicator for target-setting, the use of surveys for the purpose of payments will need to be discussed and validated *ex ante* with the Commission.

<sup>21</sup> For instance, data cannot be obtained within the timeframe of implementing the SCP, data cannot be collected with a sufficient degree of accuracy or reliability, recipients are unable or refuse to provide data, e.g. due to personal data protection considerations, or disproportionate resources would need to be allocated to the data collection process.

During the implementation of the SCPs, Member States will likely collect data on support recipients, which can be considered sensitive. Member States should pay particular attention to the protection of personal data on vulnerable households and transport users<sup>22</sup>.

The common indicator values are to be transmitted to the Commission by electronic means via a dedicated module in the SFC IT tool for biennial reporting and should represent aggregated values for entities, encompassing the total number of units for each indicator. The data will be subject to automatic validation as well as basic plausibility and consistency checks. The aggregate biennial reporting data will be published on the relevant website(s) of the Commission.

### 3.3.3 Data quality

Member States should ensure the quality and reliability of the SCF monitoring system and of the reported data on the (relevant) common indicators. This is key to guaranteeing transparency and accountability towards stakeholders and the public and allowing for clear communication on the progress achieved with support from the SCF.

Data on the SCF common indicators should be accurate<sup>23</sup>, comparable<sup>24</sup> and coherent<sup>25</sup>. Moreover, reported data should only include outputs and results that have been achieved with support from the SCF and that have already been realised or made available/functional (see also Section 3.1).

Explanations for the common indicators are laid out in Annex IV to the SCF Regulation and are further complemented in Annex I to this document.

If any question on the common indicators is not sufficiently answered by this methodological note, Member States are encouraged to introduce their question through the established Q&A process for the Social Climate Fund. Based on the replies provided and the experience gained during the first reporting rounds, the Commission may provide an update to this methodological note.

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<sup>22</sup> This is important especially for the following common indicators: SCF 01; SCF 02; SCF 03; SCF 11; SCF 13; SCF 18; SCF 19; SCF 20; SCF 29; SCF 30; SCF 32; SCF 33; SCF 34; SCF 36.

<sup>23</sup> Eurostat defines accuracy as the correct recording of the actual situation which implies that monitoring systems should have the capacity to support retroactive correction of data in case of recording errors.

<sup>24</sup> Eurostat defines comparability as the comparison through time and between countries and is therefore dependent on adherence to common definitions in the collection and treatment of data, including complete data sets for all common indicators.

<sup>25</sup> Eurostat defines coherence as the adequacy of data to be reliably combined in different ways.

## 4. Annex I: Common indicators

### 4.1 Horizontal statistical concepts

<b>Definitions</b>	
<b>Building renovation</b>	Article 2(13) of the <a href="#">Social Climate Fund Regulation</a> defines ‘building renovation’ as any kind of energy-related building renovation, which has the aim of increasing the energy performance of buildings, such as the insulation of the building envelope, that is to say the walls, roof, floor and the replacement of windows, and the installation of technical building systems, compliant with any relevant national safety standards, including by contributing to the renovation requirements established in the <a href="#">Directive of the European Parliament and of the Council on the energy performance of buildings (recast)</a> .
<b>Household</b>	Article 2(8) of the SCF Regulation defines ‘household’ by reference to the definition given in Article 2(15) of <a href="#">Regulation (EU) 2019/1700 of the European Parliament and of the Council</a> : ‘private household’ means a person living alone or a group of persons who live together, providing oneself or themselves with the essentials of living’.
<b>Structural measure</b>	‘Structural measures’ are defined as the eligible measures and investments listed under Article 8(1)(a) to 8(1)(g) of the SCF Regulation.

## 4.2 Building sector

### SCF01 - Number of vulnerable households

<b>Sector / Indicator type</b>	Building sector / Context indicator
<b>Applicable concepts</b>	<p>‘Vulnerable households’, as defined in Article 2(10) of the SCF Regulation, means:</p> <ul style="list-style-type: none"> <li>• households in energy poverty or</li> <li>• households, including low income and lower middle income ones, that are significantly affected by the price impacts of the inclusion of greenhouse gas emissions from buildings within the scope of <a href="#">Directive 2003/87/EC</a> and lack the means to renovate the building they occupy.</li> </ul> <p>‘Energy poverty’, as defined in Article 2(1) of the SCF Regulation and in Article 2(52) of the Energy Efficiency Directive (<a href="#">Directive 2023/1791</a>), means a household’s lack of access to essential energy services, where such services provide basic levels and decent standards of living and health, including adequate heating, hot water, cooling, lighting, and energy to power appliances, in the relevant national context, existing national social policy and other relevant national policies, caused by a combination of factors, including at least non-affordability, insufficient disposable income, high energy expenditure and poor energy efficiency of homes.</p> <p>Member States should provide in their SCPs an accurate estimate of the number of vulnerable households, with an explanation of the definition of energy poverty applied at national level and the methodology employed to operationalise the concept of vulnerability.</p>
<b>Unit of measurement</b>	Number of households
<b>Counting methodology</b>	<p>‘Number of vulnerable households’ is a category that contains both the ‘number of households in energy poverty’ and the ‘number of households significantly affected by Directive 2023/959 (the ETS2 Directive)’, which could be partly overlapping. Some households may be energy poor without being impacted by the ETS2 (e.g. those relying on non-fossil heating), while others may fall outside a Member State’s application of the energy poverty definition (e.g. where it does not include lower middle-income households) but still may be significantly affected by the ETS2. The degree of overlap between these two groups varies across Member States, depending on the definition of energy poverty applied (wide or narrow) and the specific national context,</p>

	<p>such as the degree of fossil fuel-based heating, the building stock and income distribution.</p> <p>If vulnerable households are both in energy poverty and significantly affected by the ETS2, they should be counted only once.</p> <p>As stated in Section 3.2.1 of this note, Member States should use the same national definition and methodology as the one outlined in their SCP to provide data in their biennial progress report. If Member States improve their data collection methodology for this common context indicator, leading to a substantial change compared to the methodology provided in their SCP, they should justify that change and submit the revised methodology to the Commission. In addition, previously submitted data should be updated retroactively in accordance with the new methodology.</p>
<b>Disaggregation</b>	A breakdown by gender, age, and disability status is encouraged.
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 02 - Number of households in energy poverty</li> <li>• SCF 03 - Number of vulnerable households that have benefitted from at least one structural measure reducing their emissions in the buildings sector</li> <li>• SCF 11 - Reduction of number of vulnerable households</li> <li>• SCF 13 - Reduction of number of households in energy poverty</li> </ul>
<b>Validation</b>	SCF 01 > SCF 02
<b>Notes</b>	

## SCF02 - Number of households in energy poverty

<b>Sector / Indicator type</b>	Building sector / Context indicator
<b>Applicable concepts</b>	<p>‘Energy poverty’, as defined in Article 2(1) of the SCF Regulation and in Article 2(52) of the Energy Efficiency Directive (<a href="#">Directive 2023/1791</a>), means a household’s lack of access to essential energy services, where such services provide basic levels and decent standards of living and health, including adequate heating, hot water, cooling, lighting, and energy to power appliances, in the relevant national context, existing national social policy and other relevant national policies, caused by a combination of factors, including at least non-affordability, insufficient disposable income, high energy expenditure and poor energy efficiency of homes.</p> <p>Member States should provide in their SCPs an accurate estimate of the number of households in energy poverty, with an explanation of the definition of energy poverty applied at national level (in line with the provisions of the Energy Efficiency Directive).</p>
<b>Unit of measurement</b>	Number of households
<b>Counting methodology</b>	As stated in Section 3.2.1 of this note, Member States should use the same national definition and methodology as the one outlined in their SCP to provide data in their biennial progress report. If Member States improve their data collection methodology for this common context indicator, leading to a substantial change compared to the methodology provided in their SCP, they should justify that change and submit the revised methodology to the Commission. In addition, previously submitted data should be updated retroactively in accordance with the new methodology.
<b>Disaggregation</b>	A breakdown by gender, age and disability status is encouraged.
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 01 – Number of vulnerable households</li> <li>• SCF 03 - Number of vulnerable households that have benefitted from at least one structural measure reducing their emissions in the buildings sector</li> <li>• SCF 11 - Reduction of number of vulnerable households</li> <li>• SCF 13 - Reduction of number of households in energy poverty</li> </ul> <p>As stated in Section 2.2 of this note, Member States should ensure that data reported under this common context indicator is closely aligned with the reporting done under the NECPs and for the NBRPs.</p>
<b>Validation</b>	SCF 01 > SCF 02

<b>Notes</b>	<p>Indicators that can be used to calculate the households in energy poverty are specified in Commission Recommendations on energy poverty <a href="#">EU/2020/1563</a> and <a href="#">EU/2023/1791</a>.</p> <p>Possible indicators are those comparing energy expenditure and income, based on direct measurement, based on self-assessment or indirect indicators (e.g. to measure energy poverty through related factors, such as arrears on utility bills, number of disconnections, and housing quality).</p>
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SCF03 - Number of vulnerable households that have benefitted from at least one structural measure reducing their emissions in the buildings sector

Sector / Indicator type	Buildings sector / Output indicator
<p><b>Applicable concepts</b></p>	<p>‘Vulnerable households’, as defined in Article 2(10) of the SCF Regulation, means:</p> <ul style="list-style-type: none"> <li>• households in energy poverty or</li> <li>• households, including low income and lower middle income ones, that are significantly affected by the price impacts of the inclusion of greenhouse gas emissions from buildings within the scope of <a href="#">Directive 2003/87/EC</a> and lack the means to renovate the building they occupy.</li> </ul> <p>‘Energy poverty’, as defined in Article 2(1) of the SCF Regulation and in Article 2(52) of the Energy Efficiency Directive (<a href="#">Directive 2023/1791</a>), means a household’s lack of access to essential energy services, where such services provide basic levels and decent standards of living and health, including adequate heating, hot water, cooling, lighting, and energy to power appliances, in the relevant national context, caused by a combination of factors, including at least non-affordability, insufficient disposable income, high energy expenditure and poor energy efficiency of homes.</p> <p>When measures and investments support both vulnerable and non-vulnerable households, such as in the case of collective investments where the investment primarily but not exclusively benefits vulnerable households (e.g. renovation of multi-apartment buildings), both the total number of households and the number of households considered vulnerable among them should be reported separately under this indicator.</p> <p>To identify whether a household is considered ‘vulnerable’, Member States should use the definition of energy poverty and the methodology employed to operationalise the concept of vulnerability included in their SCPs.</p> <p>Below, some non-binding and non-exhaustive operational guidance is provided. Member States may consider a multi-dimensional approach to operationally define vulnerable households, using criteria such as:</p> <ul style="list-style-type: none"> <li>• energy performance: the energy classification (e.g. low Energy Performance Certificate - EPC rating) of houses, individual apartments and/or the entire building;</li> <li>• socio-economic status: the income level and poverty status of the inhabitants (owners or tenants), potentially referencing low</li> </ul>

	<p>and lower-middle national income and poverty thresholds or social assistance eligibility;</p> <ul style="list-style-type: none"> <li>• household composition: factors such as gender, family composition, health, and specific household energy needs and practices;</li> <li>• high energy expenditure: a large share of inhabitants' income going to energy bills (a situation often caused by the before-mentioned factors).</li> </ul>
<b>Unit of measurement</b>	Number of households
<b>Counting methodology</b>	<p>'Number of vulnerable households' is a category that contains both the 'number of households in energy poverty' and the 'number of households significantly affected by <a href="#">Directive 2023/959</a> (the ETS2 Directive)', which could be partly overlapping. Some households may be energy poor without being impacted by the ETS2 (e.g. those relying on non-fossil heating), while others may fall outside a Member State's application of the energy poverty definition (e.g. where it does not include lower middle-income households) but still may be significantly affected by the ETS2. The degree of overlap between these two groups varies across Member States, depending on the definition of energy poverty applied (wide or narrow) and the specific national context, such as the degree of fossil fuel-based heating, the building stock and income distribution.</p> <p>If vulnerable households are both in energy poverty and significantly affected by the ETS2, they should be counted only once.</p> <p>As stated in Section 3.2.1 of this note, Member States should use the same national definition and methodology as the one outlined in their SCP to provide data in their biennial progress report.</p>
<b>Disaggregation</b>	A breakdown by gender, age and disability status is encouraged.
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 01 – Number of vulnerable households</li> <li>• SCF 02 – Number of households in energy poverty</li> <li>• SCF 11 – Reduction of number of vulnerable households</li> <li>• SCF 13 – Reduction of number of households in energy poverty</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

## SCF04 - Number of buildings having undergone deep renovation

Sector / Indicator type	Buildings sector / Output indicator
<p><b>Applicable concepts</b></p>	<p>The indicator counts the number of building units having been renovated fully or partially with the support from measures and investments under the Fund. ‘Building renovation’ is defined in Article 2(13) of the SCF Regulation.</p> <p>According to Article 2(20) of the Energy Performance of Buildings Directive (recast) (EPBD, <a href="#">Directive 2024/1275</a>), ‘deep renovation’ means a renovation which is in line with the ‘energy efficiency first’ principle, which focuses on essential building elements, and which transforms a building or building unit into:</p> <ul style="list-style-type: none"> <li>• a nearly zero-energy building<sup>26</sup> (before 1 January 2030);</li> <li>• a zero-emission building<sup>27</sup> (from January 2030).</li> </ul> <p>However, Article 17(16) of the EPBD (recast) clarifies that where it is not technically or economically feasible to transform a building into a zero-emission building, a renovation resulting in at least a 60% reduction of primary energy use should be considered a deep renovation.</p> <p>Hence, for the purpose of the Social Climate Fund, both requirements are eligible:</p> <ul style="list-style-type: none"> <li>• transforming a building into a zero-energy building (ZEB) or a nearly zero-energy building (NZEB);</li> <li>• achieving minimum 60% reduction of primary energy use.</li> </ul> <p>The energy performance improvement must be assessed in accordance with the common general framework for the calculation of the energy performance of buildings (Annex I to the EPBD) or the nationally</p>

<sup>26</sup> According to Article 2(3) of the EPBD recast ([Directive 2024/1275](#)), ‘nearly zero-energy building’ means a building with a very high energy performance, as determined in accordance with Annex I, which is no worse than the 2023 cost-optimal level reported by Member States pursuant to Article 6(2) and where the nearly zero or very low amount of energy required is covered to a very significant extent by energy from renewable sources, including energy from renewable sources produced on-site or energy from renewable sources produced nearby.

<sup>27</sup> According to Article 2(2) of the EPBD recast ([Directive 2024/1275](#)), ‘zero-emission building’ means a building with a very high energy performance, as determined in accordance with Annex I, requiring zero or a very low amount of energy, producing zero on-site carbon emissions from fossil fuels and producing zero or a very low amount of operational greenhouse gas emissions, in accordance with Article 11.

	established calculation methodology (transposing Annex I to the EPBD).
<b>Unit of measurement</b>	Building units
<b>Counting methodology</b>	Building units should be counted once the renovation is finalised. ‘Building units’ comprise both single-family houses and individual apartments in multi-apartment blocks (see also Article 2(16) of the EPBD).
<b>Disaggregation</b>	The indicator should count all building units having undergone deep renovation. Additionally, it should disaggregate by: <ul style="list-style-type: none"> <li>• number of building units by energy performance class (A-G) before the deep renovation;</li> <li>• number of worst-performing building units (in line with the national definition developed in the context of the EPBD and NBRP).</li> </ul>
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 05 - Total useful floor area of buildings having undergone deep renovation</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

## SCF05 - Total useful floor area of buildings having undergone deep renovation

<b>Sector / Indicator type</b>	Buildings sector / Output indicator
<b>Applicable concepts</b>	<p>The indicator counts the corresponding useful floor area having been renovated fully or partially with support from measures and investments under the Fund. ‘Building renovation’ is defined in Article 2(13) of the SCF Regulation.</p> <p>The definition of ‘useful floor area’ aligns with the (national) definitions used in the Energy Performance Certificates.</p> <p>Only the floor area of those building units that have been renovated and achieved the level of ‘deep renovation’ under indicator SCF 04 should be considered.</p>
<b>Unit of measurement</b>	<p>Renovated floor area (m2)*</p> <p>* The unit of measurement in the SCF Regulation is m2/year. To align with the biennial reporting cycles, data are collected per m2. The required average by year will be calculated by the Commission, based on the years passed since the start of the implementation.</p>
<b>Counting methodology</b>	The floor area should be counted once the renovation is finalised. The entire floor area deep-renovated since the start of the implementation should be counted.
<b>Disaggregation</b>	
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 04 - Number of buildings having undergone deep renovation</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

## SCF06 - Number of buildings having undergone other energy renovation

<b>Sector / Indicator type</b>	Buildings sector / Output indicator
<b>Applicable concepts</b>	<p>The indicator counts the number of building units having been renovated fully or partially with support from measures and investments under the Fund. ‘Building renovation’ is defined in Article 2(13) of the SCF Regulation.</p> <p>‘Other energy renovations’ include medium renovations (between 30% and below 60% increase in energy performance) and light renovations (less than 30% energy performance increase).</p> <p>The energy performance improvement must be assessed in accordance with the common general framework for the calculation of the energy performance of buildings (Annex I to the EPBD) or the nationally established calculation methodology (transposing Annex I to the EPBD).</p>
<b>Unit of measurement</b>	Building units
<b>Counting methodology</b>	<p>Building units should be counted once the renovation is finalised.</p> <p>‘Building units’ comprise both single-family houses and individual apartments in multi-apartment blocks (see also Article 2(16) of the EPBD).</p>
<b>Disaggregation</b>	<p>The indicator should count all building units having undergone other renovation. Additionally, it should disaggregate by:</p> <ul style="list-style-type: none"> <li>• number of building units by energy performance class (A-G) before the renovation;</li> <li>• number of worst-performing building units (in line with national definition developed in the context of the EPBD and NBRP).</li> </ul>
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 07 - Total useful floor area of buildings having undergone other energy renovation</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

SCF07 - Total useful floor area of buildings having undergone other energy renovation

<b>Sector / Indicator type</b>	Buildings sector / Output indicator
<b>Applicable concepts</b>	<p>The indicator counts the corresponding useful floor area having been renovated fully or partially with support from measures and investments under the Fund. ‘Building renovation’ is defined in Article 2(13) of the SCF Regulation.</p> <p>The definition of ‘useful floor area’ aligns with the (national) definitions used in the Energy Performance Certificates.</p> <p>Only the floor area of those building units that have been renovated and undergone medium or light renovation under SCF 06 should be considered.</p>
<b>Unit of measurement</b>	<p>Renovated floor area (m2)*</p> <p>* The unit of measurement in the SCF Regulation is m2/year. To align with the biennial reporting cycles, data are collected per m2. The required average by year will be calculated by the Commission, based on the years passed since the start of the implementation.</p>
<b>Counting methodology</b>	The floor area should be counted once the renovation is finalised. The entire floor area renovated since the start of the implementation should be counted.
<b>Disaggregation</b>	
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 06 - Number of buildings having undergone other energy renovation</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

SCF08 - Replacement of fossil fuel heating installation with a renewable based appliance and/or a highly efficient installation on the basis of the Energy Label class as established in the relevant legal act

<b>Sector / Indicator type</b>	Buildings sector / Output indicator
<b>Applicable concepts</b>	All fossil fuel heating installations replaced with Fund support should be counted under this indicator.
<b>Unit of measurement</b>	Number of units of fossil fuel heating installation replaced (e.g. by a heat pump or solar thermal installation).
<b>Counting methodology</b>	As soon as the installation has been replaced by an appliance or installation which is functional (i.e. connected to the grid, if applicable, ready to produce or already producing energy). This concerns only additional replacements of fossil fuel heating installations with Fund support.
<b>Disaggregation</b>	
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 10 - Number of units of additional operational capacity installed for renewable energy</li> </ul> <p>These actions contribute to achieving the EU target on renewable energy and the indicative share of renewable energy in final energy consumption in the buildings sector established at national level under the relevant provision of <a href="#">Directive (EU) 2018/2001</a>. Renewable heating and cooling systems and renewable electricity both can contribute to this benchmark. These actions would also contribute to the renewable heating and cooling target under the relevant provision of that Directive.</p>
<b>Validation</b>	
<b>Notes</b>	

SCF09 - Additional operational capacity installed for renewable energy (MW)

<b>Sector / Indicator type</b>	Buildings sector / Output indicator
<b>Applicable concepts</b>	<p>Additional capacity installed for renewable energy<sup>28</sup> with support from measures and investments under the Fund, such as capacity of photovoltaic and solar thermal collectors or photovoltaic thermal panels (PVT), heat pumps or other renewable space heating and cooling technologies including renewable based boilers. For technologies producing electricity, production capacity is defined as the ‘net maximum electrical capacity’, defined by Eurostat as ‘the maximum active power that can be supplied, continuously, with all plant running, at the point of outlet (i.e. after taking the power supplies for the station auxiliaries and allowing for the losses in those transformers considered integral to the station)’.</p> <p>‘Additional’ means that this indicator measures the additional capacity created and not the total production capacity for renewable energy in supported projects.</p>
<b>Unit of measurement</b>	MW
<b>Counting methodology</b>	<p>As soon as the production capacity is placed into service (i.e. ready to produce or already producing energy).</p> <p>For repowering projects, only the additional production capacity compared to the original installation should be counted.</p>
<b>Disaggregation</b>	<p>It should be disaggregated by:</p> <ul style="list-style-type: none"> <li>• capacity of photovoltaic and solar thermal collectors or photovoltaic thermal panels (PVT);</li> <li>• capacity of heat pumps;</li> <li>• capacity of other renewable space heating and cooling technologies including renewable based boilers;</li> </ul>

<sup>28</sup> ‘Renewable energy’ is defined in Article 2(1) of [Directive 2018/2001](#) and means energy from renewable non-fossil sources, such as solar (solar thermal and solar photovoltaic), geothermal and ambient energy and biomass.

	<ul style="list-style-type: none"> <li>• other (e.g. rooftop wind turbines, offsite renewable energy generation capacity).</li> </ul>
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 10 - Additional operational capacity installed for renewable energy (Number of units)</li> <li>• Indicator RCR32 in ERDF, CF and JTF</li> <li>• Indicator RRFCI02 in RRF</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

SCF10 - Additional operational capacity installed for renewable energy (Number of units)

<b>Sector / Indicator type</b>	Buildings sector / Output indicator
<b>Applicable concepts</b>	Number of units for the production of renewable energy, such as photovoltaic and solar thermal collectors or photovoltaic thermal panels (PVT); number of heat pumps; number of other renewable space heating and cooling technologies including renewable based boilers. It only concerns additional units placed into service with Fund support.
<b>Unit of measurement</b>	Number of units
<b>Counting methodology</b>	As soon as the production capacity is placed into service (i.e. ready to produce or already producing energy).  Photovoltaic and solar thermal collectors or photovoltaic thermal panels (PVT) should be counted by installation rather than by individual panel.
<b>Disaggregation</b>	It should be disaggregated by: <ul style="list-style-type: none"> <li>• number of photovoltaic and solar thermal collectors or photovoltaic thermal panels (PVT);</li> <li>• number of heat pumps;</li> <li>• number of other renewable space heating and cooling technologies including renewable based boilers;</li> <li>• other (e.g. rooftop wind turbines, offsite renewable energy generation capacity).</li> </ul>
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 09 - Additional operational capacity installed for renewable energy (MW)</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

## SCF11 - Reduction of number of vulnerable households

<b>Sector / Indicator type</b>	Buildings sector / Result indicator
<b>Applicable concepts</b>	Reduction of the number of vulnerable households as a result of measures and investments financed under the Fund.
<b>Unit of measurement</b>	Number of households* * The unit of measurement in the SCF Regulation is %. To facilitate reporting, data are collected at the level of households. The required % will be calculated by the Commission, based on the data provided by Member States under the context indicator SCF 01.
<b>Counting methodology</b>	The reduction of the number of vulnerable households will be calculated based on implemented measures/investments under the output indicator SCF 03 and additional estimations. In doing so, the extent to which measures/investments in the building sector funded by the SCF have reduced the vulnerability of recipient households will be assessed.
<b>Disaggregation</b>	
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 01 - Number of vulnerable households</li> <li>• SCF 03 - Number of vulnerable households that have benefitted from at least one structural measure reducing their emissions in the buildings sector</li> <li>• SCF 38 - Average temporary direct income support per vulnerable household and vulnerable transport user (buildings sector)</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

## SCF12 - Estimated reduction in greenhouse gas emissions in the buildings sector

<b>Sector / Indicator type</b>	Buildings sector / Result indicator
<b>Applicable concepts</b>	<p>Reduction in greenhouse gas (GHG) emissions in the buildings sector resulting from measures and investments financed under the Fund.</p> <p>The emissions in the buildings sector are established as those covered by Chapter IVa of <a href="#">Directive 2003/87/EC</a> (for the buildings sector, emission sources 1A4a and 1A4b, as established in the <a href="#">2006 IPCC Guidelines for National Greenhouse Gas Inventories</a>).</p> <p>This indicator aims to assess the climate impact in terms of GHG emissions reductions attributable to the measures and investments financed from the Fund. The value reported under this indicator represents the estimated reductions in GHG emissions achieved.</p>
<b>Unit of measurement</b>	KtCO <sub>2e</sub>
<b>Counting methodology</b>	Emission reductions are reported only for measures/investments that have been finalised/are fully operational. The value achieved should be calculated in absolute terms as the difference between the annual GHG emissions before and after the implementation of the measure or investment.
<b>Disaggregation</b>	
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	
<b>Validation</b>	
<b>Notes</b>	While direct measurement of GHG emission reductions is preferable, estimates may be used. When estimating, Member States should apply the calculation methodologies set out in Chapter 5 and Annex VI to the <a href="#">NGEU green bonds allocation and impact report 2024</a> , as well as future editions of this report, to ensure consistency with reporting related to issuance of NGEU green bonds and the Commission proposal establishing a budget expenditure tracking and performance framework for the MFF post-2027 ('Performance Regulation').

## SCF13 - Reduction of number of households in energy poverty

<b>Sector / Indicator type</b>	Buildings sector / Result indicator
<b>Applicable concepts</b>	Reduction of the number of households in energy poverty as a result of measures and investments financed under the Fund.
<b>Unit of measurement</b>	Number of households* * The unit of measurement in the SCF Regulation is %. To facilitate reporting, data are collected at the level of households. The required % will be calculated by the Commission, based on the data provided by Member States under the context indicator SCF 02.
<b>Counting methodology</b>	The reduction of the number of households in energy poverty will be calculated based on implemented measures/investments under the output indicator SCF 03 and additional estimations. In doing so, the extent to which measures/investments in the building sector funded by the SCF have reduced the energy poverty of recipient households will be assessed.
<b>Disaggregation</b>	
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 01 - Number of vulnerable households</li> <li>• SCF 02 - Number of households in energy poverty</li> <li>• SCF 03 - Number of vulnerable households that have benefitted from at least one structural measure reducing their emissions in the buildings sector</li> <li>• SCF 38 - Average temporary direct income support per vulnerable household and vulnerable transport user (buildings sector)</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

## SCF14 - Savings in annual primary energy consumption (MWh/year)

<b>Sector / Indicator type</b>	Building sector / Result indicator
<b>Applicable concepts</b>	<p>National annual reduction of annual primary energy consumption achieved resulting from measures and investments financed under the Fund.</p> <p>For the scope of this indicator, ‘primary energy consumption’ is used as a synonym of ‘primary energy use’ as defined in the revised Energy Performance of Buildings Directive (<a href="#">Directive EU/2024/1275</a>) and further specified in the national calculation methodology of Member States in line with the EPBD.</p>
<b>Unit of measurement</b>	MWh/year
<b>Counting methodology</b>	<p>Only energy savings achieved with support from the SCF should be counted. Energy savings of a renovated unit should only be counted once, upon finalisation of the measure/investment.</p> <p>The value achieved should be calculated by subtracting the new, <i>ex post</i> energy consumption (after the intervention) from the <i>ex ante</i> energy consumption (before the intervention), upon issuance of the Energy Performance Certificate, energy audit or other relevant technical specification able to measure <i>ex ante</i> and <i>ex post</i> primary energy consumption.</p> <p>Energy Performance Certificates (EPCs) and related data fields from the EPBD database available at national level are the preferred methods to estimate savings.</p> <p>Other methods can be used, in compliance with Article 17(14) of the EPBD. For minor and/or single interventions, savings could also be estimated on the basis of typical savings (e.g. historical data) provided for example by statistical agencies, as well as the energy performance of the equipment or material used for the renovation. This can be assessed through recognised repositories such as the European Product Registry for Energy Labelling (<a href="#">EPREL</a>), and comparing such energy performance with data on the equipment or material replaced. For medium and deep renovations, other relevant, transparent and</p>

	<p>proportionate methods include renovation passports and energy audits, as laid down in the EPBD.</p> <p>As a general rule, interventions should be sufficiently documented to be able to estimate the increase of energy performance.</p> <p>Assessment methods should, to the extent possible, follow the principles of Annex I to the EPBD and be subject to quality control frameworks. In addition, Article 25 and Article 27 of the EPBD indicate that EPCs, renovation passports and inspections have to be issued and carried out in an independent manner by qualified or certified experts.</p>
<b>Disaggregation</b>	
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 15 - Savings in annual primary energy consumption (kWh/m<sup>2</sup> if total floor area is available)</li> <li>• Indicator CCR05 in ERDF, CF and JTF (computed as the difference between the baseline and achieved value of indicator RCR26 in ERDF, CF and JTF)</li> <li>• Indicator RRFCI01 in the RRF</li> <li>• Eurostat indicator for primary energy consumption<sup>29</sup> which is also used in NECPs and NECPRs</li> <li>• Just transition target under Article 8 of <a href="#">Directive 2023/1791</a> (EED recast), in particular in relation to annual primary energy consumption achieved among vulnerable households, people affected by energy poverty and, where applicable, people living in social housing pursuant to the relevant provisions</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

<sup>29</sup> Source: Eurostat dataset [ngr\\_bal\\_s](#)

## SCF15 - Savings in annual primary energy consumption (kWh/m2)

<b>Sector / Indicator type</b>	Building sector / Result indicator
<b>Applicable concepts</b>	<p>National annual reduction of annual primary energy consumption achieved resulting from measures and investments financed under the Fund.</p> <p>For the scope of this indicator, ‘primary energy consumption’ is used as a synonym of ‘primary energy use’ as defined in the revised Energy Performance of Buildings Directive (<a href="#">Directive EU/2024/1275</a>) and further specified in the national calculation methodology of Member States in line with the EPBD.</p>
<b>Unit of measurement</b>	kWh/m2 (if total floor area is available)
<b>Counting methodology</b>	<p>Only energy savings achieved with support from the SCF should be counted. Energy savings of a renovated unit should only be counted once, upon finalisation of the measure/investment.</p> <p>‘Total floor area’ corresponds to the total useful floor area of the buildings or building units renovated and should be calculated on the basis of the national definition, following the transposition of the Energy Performance of Buildings Directive.</p> <p>The achieved value should be calculated by subtracting the new, <i>ex post</i> energy consumption (after the intervention) from the <i>ex ante</i> energy consumption (before the intervention), upon issuance of the Energy Performance Certificate, energy audit or other relevant technical specification able to measure <i>ex ante</i> and <i>ex post</i> primary energy consumption.</p> <p>Energy Performance Certificates (EPCs) and related data fields from the EPBD database available at national level are the preferred methods to estimate savings.</p> <p>Other methods can be used, in compliance with Article 17(14) of the EPBD. For minor and/or single interventions, savings could also be estimated on the basis of typical savings (e.g. historical data) provided for example by statistical agencies, as well as the energy performance of the equipment or material used for the renovation. This can be assessed through recognised repositories such as the European Product</p>

	<p>Registry for Energy Labelling (<a href="#">EPREL</a>), and comparing such energy performance with data on the equipment or material replaced. For medium and deep renovations, other relevant, transparent and proportionate methods include renovation passports and energy audits, as laid down in the EPBD.</p> <p>As a general rule, interventions should be sufficiently documented to be able to estimate the increase of energy performance.</p> <p>Assessment methods should, to the extent possible, follow the principles of Annex I to the EPBD and be subject to quality control frameworks. In addition, Article 25 and Article 27 of the EPBD indicate that EPCs, renovation passports and inspections have to be issued and carried out in an independent manner by qualified or certified experts.</p>
<b>Disaggregation</b>	
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 05 - Total useful floor area of buildings having undergone deep renovation (m2)</li> <li>• SCF 07 - Total useful floor area of buildings having undergone other energy renovation (m2)</li> <li>• SCF 14 - Savings in annual primary energy consumption (MWh/year)</li> <li>• Eurostat indicator for primary energy consumption<sup>30</sup> which is also used in NECPs and NECPRs</li> <li>• Just transition target under Article 8, of the <a href="#">Directive 2023/1791</a> (EED recast), in particular in relation to annual primary energy consumption achieved among vulnerable households, people affected by energy poverty and, where applicable, people living in social housing pursuant to the relevant provisions</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

<sup>30</sup> Source: Eurostat dataset [ngr\\_bals](#)

## SCF16 - Savings in annual final energy consumption (kWh/m<sup>2</sup>)

<b>Sector / Indicator type</b>	Buildings sector / Result indicator
<b>Applicable concepts</b>	<p>The baseline refers to the annual final energy consumption before the intervention, and the value achieved refers to the annual final energy consumption for the year after the intervention.</p> <p>Energy savings in individual buildings should be documented on the basis of Energy Performance Certificates or other criteria for determining the targeted or achieved energy savings set out in the relevant provision of the revised Energy Performance of Buildings Directive (<a href="#">Directive EU/2024/1275</a>).</p> <p>‘Final energy consumption’ (FEC) means all energy supplied [...] to industry, to transport, including energy consumption in international aviation, to households, to public and private services, to agriculture, to forestry, to fishing and to other end-use sectors, excluding energy consumption in international maritime bunkers, ambient energy and deliveries to the transformation sector and to the energy sector, and losses due to transmission and distribution, as defined in Annex A to <a href="#">Regulation (EC) No 1099/2008</a>.</p> <p>For the scope of this indicator, ‘final energy consumption’ is used as a synonym of ‘final energy use’, as defined in the revised Energy Performance of Buildings Directive (<a href="#">Directive EU/2024/1275</a>).</p>
<b>Unit of measurement</b>	kWh/m <sup>2</sup> (if total floor area is available)
<b>Counting methodology</b>	<p>Only energy savings achieved with support from the SCF should be counted. Energy savings of a renovated unit should only be counted once, upon finalisation of the measure/investment.</p> <p>The achieved value should be calculated by subtracting the new, <i>ex post</i> energy consumption (after the intervention) from the <i>ex ante</i> energy consumption (before the intervention), upon issuance of the Energy Performance Certificate, energy audit or other relevant technical specification able to measure <i>ex ante</i> and <i>ex post</i> final energy consumption.</p> <p>‘Total floor area’ corresponds to the total useful floor area of the buildings or building units renovated. It should be calculated on the</p>

	<p>basis of the national definition, following the transposition of the Energy Performance of Buildings Directive, the issuance of the energy performance certificate, energy audit or other relevant technical specification able to measure <i>ex ante</i> and <i>ex post</i> final energy consumption.</p> <p>Energy Performance Certificates (EPCs) and related data fields from the EPBD database available at national level are the preferred methods to estimate savings.</p> <p>Other methods can be used, in compliance with Article 17(14) of the EPBD. For minor and/or single interventions, savings could also be estimated on the basis of typical savings (e.g. historical data) provided for example by statistical agencies, as well as the energy performance of the equipment or material used for the renovation. This can be assessed through recognised repositories such as the European Product Registry for Energy Labelling (<a href="#">EPREL</a>), and comparing such energy performance with data on the equipment or material replaced. For medium and deep renovations, other relevant, transparent and proportionate methods include renovation passports and energy audits, as laid down in the EPBD.</p> <p>As a general rule, interventions should be sufficiently documented to be able to estimate the increase of energy performance.</p> <p>Assessment methods should, to the extent possible, follow the principles of Annex I to the EPBD and be subject to quality control frameworks. In addition, Article 25 and Article 27 of the EPBD indicate that EPCs, renovation passports and inspections have to be issued and carried out in an independent manner by qualified or certified experts.</p> <p>For processes in enterprises, the annual final energy consumption should be documented, when relevant, based on energy audits in line with Article 8 and 11 of the Energy Efficiency Directive (<a href="#">2023/1791/EU</a>), or other relevant technical specifications.</p>
<b>Disaggregation</b>	
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 05 - Total useful floor area of buildings having undergone deep renovation (m2)</li> <li>• SCF 07 - Total useful floor area of buildings having undergone other energy renovation (m2)</li> </ul>

	<ul style="list-style-type: none"> <li>• SCF 17 - Savings in annual final energy consumption (MWh/Year)</li> <li>• Eurostat indicator for final energy consumption<sup>31</sup> which is also used in NECPs and NECPRs</li> <li>• Just transition target under Article 8, of the <a href="#">Directive 2023/1791</a> (EED recast), in particular in relation to annual final energy consumption achieved among vulnerable households, people affected by energy poverty and, where applicable, people living in social housing pursuant to the relevant provisions</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

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<sup>31</sup> Source: Eurostat dataset [nrg\\_bal\\_s](#)

SCF17 - Savings in annual final energy consumption (MWh/year)

<p><b>Sector / Indicator type</b></p>	<p>Buildings sector / Result indicator</p>
<p><b>Applicable concepts</b></p>	<p>The baseline refers to the annual final energy consumption before the intervention, and the value achieved refers to the annual final energy consumption for the year after the intervention.</p> <p>Energy savings in individual buildings should be documented on the basis of Energy Performance Certificates or other criteria for determining the targeted or achieved energy savings set out in the relevant provision of the revised Energy Performance of Buildings Directive (<a href="#">Directive EU/2024/1275</a>).</p> <p>‘Final energy consumption’ (FEC) means all energy supplied [...] to industry, to transport, including energy consumption in international aviation, to households, to public and private services, to agriculture, to forestry, to fishing and to other end-use sectors, excluding energy consumption in international maritime bunkers, ambient energy and deliveries to the transformation sector and to the energy sector, and losses due to transmission and distribution as defined in Annex A to <a href="#">Regulation (EC) No 1099/2008</a>.</p> <p>For the scope of this indicator, ‘final energy consumption’ is used as a synonym of ‘final energy use’, as defined in the revised Energy Performance of Buildings Directive (<a href="#">Directive EU/2024/1275</a>).</p>
<p><b>Unit of measurement</b></p>	<p>MWh/Year</p>
<p><b>Counting methodology</b></p>	<p>Only energy savings achieved with support from the SCF should be counted. Energy savings of a renovated unit should only be counted once, upon finalisation of the measure/investment.</p> <p>The value achieved should be calculated by subtracting the new, <i>ex post</i> energy consumption (after the intervention) from the <i>ex ante</i> energy consumption (before the intervention), upon issuance of the Energy Performance Certificate, energy audit or other relevant technical specification able to measure <i>ex ante</i> and <i>ex post</i> final energy consumption.</p> <p>Energy Performance Certificates (EPCs) and related data fields from the EPBD database available at national level are the preferred methods to estimate savings.</p> <p>Other methods can be used, in compliance with Article 17(14) of the EPBD. For minor and/or single interventions, savings could also be estimated on the basis of typical savings (e.g. historical data) provided</p>

	<p>for example by statistical agencies, as well as the energy performance of the equipment or material used for the renovation. This can be assessed through recognised repositories such as the European Product Registry for Energy Labelling (<a href="#">EPREL</a>), and comparing such energy performance with data on the equipment or material replaced. For medium and deep renovations, other relevant, transparent and proportionate methods include renovation passports and energy audits, as laid down in the EPBD.</p> <p>As a general rule, interventions should be sufficiently documented to be able to estimate the increase of energy performance.</p> <p>Assessment methods should, to the extent possible, follow the principles of Annex I to the EPBD and be subject to quality control frameworks. In addition, Article 25 and Article 27 of the EPBD indicate that EPCs, renovation passports and inspections have to be issued and carried out in an independent manner by qualified or certified experts.</p> <p>For processes in enterprises, the annual final energy consumption should be documented, when relevant, based on energy audits in line with Article 8 and 11 of the Energy Efficiency Directive (<a href="#">2023/1791/EU</a>), or other relevant technical specifications.</p>
<b>Disaggregation</b>	
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 16 - Savings in annual final energy consumption (kWh/m<sup>2</sup>)</li> <li>• Eurostat indicator for final energy consumption<sup>32</sup> which is also used in NECPs and NECPRs</li> <li>• Just transition target under Article 8, of the <a href="#">Directive 2023/1791</a> (EED recast), in particular in relation to annual final energy consumption achieved among vulnerable households, people affected by energy poverty and, where applicable, people living in social housing pursuant to the relevant provisions</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

<sup>32</sup> Source: Eurostat dataset [nrg\\_bal\\_s](#)

### 4.3 Road transport sector

#### SCF18 - Number of vulnerable transport users

<b>Sector / Indicator type</b>	Road transport sector / Context indicator
<b>Applicable concepts</b>	<p>‘Vulnerable transport users’, as defined in Article 2(12) of the SCF Regulation, means:</p> <ul style="list-style-type: none"> <li>• individuals and households in transport poverty, but also</li> <li>• individuals and households, including low income and lower middle-income ones, that are significantly affected by the price impacts of the inclusion of greenhouse gas emissions from road transport within the scope of <a href="#">Directive 2003/87/EC</a> (ETS2 Directive) and lack the means to purchase zero- and low-emission vehicles or to switch to alternative sustainable modes of transport, including public transport.</li> </ul> <p>‘Transport poverty’, as defined in Article 2(2) of the SCF Regulation, means individuals’ and households’ inability or difficulty to meet the costs of private or public transport, or their lack of or limited access to transport needed for their access to essential socioeconomic services and activities, taking into account the national and spatial context.</p> <p>Member States should provide in their SCPs an accurate estimate of the number of vulnerable transport users, with an explanation of the definition of transport poverty applied at national level and the methodology employed to operationalise the concept of vulnerability.</p>
<b>Unit of measurement</b>	Number of households
<b>Counting methodology</b>	<p>‘Number of vulnerable transport users’ is a category that contains both the ‘number of households in transport poverty’ and the ‘number of individuals and households significantly affected by Directive 2023/959’ (the ETS2 Directive), which could be partly overlapping. Some households may be transport poor without being impacted by the ETS2 (e.g. those relying on non-fossil fuel modes of transportation), while others may fall outside a Member State’s application of the transport poverty definition (e.g. where it does not include lower middle-income individuals and households) but still may be significantly affected by the ETS2. The degree of overlap between these two groups varies across Member States, depending on the definition of transport poverty applied (wide or narrow) and the specific national context, such as the degree of fossil-fuel based transportation, the affordability, availability and accessibility of transport and the income distribution.</p>

	<p>If vulnerable households are both in transport poverty and significantly affected by the ETS2, they should be counted only once.</p> <p>As stated in Section 3.2.1 of this note, Member States should use the same national definition and methodology as the one outlined in their SCP to provide data in their biennial progress report. If Member States improve their data collection methodology this common context indicator, leading to a substantial change compared to the methodology provided in their SCP, they should justify that change and submit the revised methodology to the Commission. In addition, previously submitted data should be updated retroactively in accordance with the new methodology.</p>
<b>Disaggregation</b>	Disaggregation by gender, age and disability status is encouraged.
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 19 - Number of households in transport poverty</li> <li>• SCF 20 - Number of vulnerable transport users that have benefitted from at least one structural measure reducing their emissions in the road transport sector</li> <li>• SCF 29 – Reduction of number of vulnerable transport users</li> <li>• SCF 30 – Reduction of number of households in transport poverty</li> </ul>
<b>Validation</b>	SCF 18 > SCF 19
<b>Notes</b>	<p>Indicators that can be used to calculate the households in transport poverty are specified in Commission Recommendation on transport poverty (<a href="#">EU/2025/1021</a>).</p> <p>Further guidance on defining and measuring transport poverty can be found in the <a href="#">Commission report “Transport poverty: definitions, indicators, determinants and mitigation strategies”</a>.</p>

## SCF19 - Number of households in transport poverty

<b>Sector / Indicator type</b>	Road transport sector / Context indicator
<b>Applicable concepts</b>	<p>‘Transport poverty’, as defined in Article 2(2) of the SCF Regulation, means individuals’ and households’ inability or difficulty to meet the costs of private or public transport, or their lack of or limited access to transport needed for their access to essential socioeconomic services and activities, taking into account the national and spatial context.</p> <p>Member States should provide in their SCPs an accurate estimate of the number of households in transport poverty, with an explanation of the definition of transport poverty applied at national level.</p>
<b>Unit of measurement</b>	Number of households
<b>Counting methodology</b>	As stated in Section 3.2.1 of this note, Member States should use the same national definition and methodology as the one outlined in their SCP to provide data in their biennial progress report. If Member States improve their data collection methodology for this common context indicator, leading to a substantial change compared to the methodology provided in their SCP, they should justify that change and submit the revised methodology to the Commission. In addition, previously submitted data should be updated retroactively in accordance with the new methodology.
<b>Disaggregation</b>	Disaggregation by gender, age and disability status is encouraged.
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 18 - Number of vulnerable transport users</li> <li>• SCF 20 - Number of vulnerable transport users that have benefitted from at least one structural measure reducing their emissions in the road transport sector</li> <li>• SCF 29 – Reduction of number of vulnerable transport users</li> <li>• SCF 30 - Reduction of number of households in transport poverty</li> </ul>
<b>Validation</b>	SCF 18 > SCF 19
<b>Notes</b>	<p>Indicators that can be used to calculate the households in transport poverty are specified in Commission Recommendation on transport poverty (<a href="#">EU/2025/1021</a>).</p> <p>Further guidance on defining and measuring transport poverty can be found in the <a href="#">Commission report “Transport poverty: definitions, indicators, determinants and mitigation strategies”</a>.</p>

	<p>The Commission Joint Research Centre has developed a <a href="#">TransportPovertyHub</a>. The Transport Poverty Hub provides harmonised, high-resolution maps and indicators, including different types of transport modes and key services destinations, that can be used to collect consistent data on transport availability and accessibility across regions.</p> <p>By updating these indicators over time, the Hub also enables monitoring and evaluation of how policy interventions or infrastructure changes affect transport poverty levels.</p>
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SCF20 - Number of vulnerable transport users that have benefitted from at least one structural measure reducing their emissions in the road transport sector

<p><b>Sector / Indicator type</b></p>	<p>Road transport sector / Output indicator</p>
<p><b>Applicable concepts</b></p>	<p>‘Vulnerable transport users’, as defined in Article 2(12) of the SCF Regulation, means individuals and households in transport poverty, but also individuals and households, including low income and lower middle-income ones, that are significantly affected by the price impacts of the inclusion of greenhouse gas emissions from road transport within the scope of <a href="#">Directive 2003/87/EC</a> and lack the means to purchase zero- and low-emission vehicles or to switch to alternative sustainable modes of transport, including public transport.</p> <p>‘Transport poverty’, as defined in Article 2(2) of the SCF Regulation, means individuals’ and households’ inability or difficulty to meet the costs of private or public transport, or their lack of or limited access to transport needed for their access to essential socioeconomic services and activities, taking into account the national and spatial context.</p> <p>When measures and investments support both vulnerable and non-vulnerable transport users, such as in the case of collective investments where the investment primarily but not exclusively benefits vulnerable transport users, both the total number of transport users and the number of transport users considered as vulnerable among them should be reported separately under this indicator.</p> <p>To identify at household level whether transport users are considered ‘vulnerable’, Member States should use the definition of transport poverty and the methodology employed to operationalise the concept of vulnerability included in their SCPs.</p> <p>Below, additional and non-exhaustive guidance is provided.</p> <p>The <a href="#">Commission Recommendation on Transport Poverty</a> (C(2025) 3068) identifies three dimensions of transport poverty in its ‘first and only Union-wide definition’ of the concept:</p> <ul style="list-style-type: none"> <li>a. Affordability: individuals and households’ ability to afford private or public transport;</li> <li>b. Availability of transport: the existence of public or private transport options (e.g. ownership of vehicle), and frequency of transport services;</li> <li>c. Accessibility: individuals and households’ ability to reach essential goods and services (e.g. healthcare, education, employment) within a reasonable amount of time.</li> </ul>

	<p>A fourth dimension, ‘adequacy of the transport system’, is useful to describe the usability of the system, even if it is not part of the official definition. ‘Adequacy’ includes various additional aspects such as the system’s reliability, suitability for people who use it for work and/or care duties (such as travelling to and from workplaces and transporting children), safety and security and availability outside core transport hours, as well as whether it is barrier-free and whether information about travel possibilities is widely available.</p>
<b>Unit of measurement</b>	Number of households
<b>Counting methodology</b>	<p>‘Number of vulnerable transport users’ is a category that contains both the ‘number of households in transport poverty’ and the ‘number of individuals and households significantly affected by <a href="#">Directive 2023/959</a>’ (the ETS2 Directive), which could be partly overlapping. Some households may be transport poor without being impacted by the ETS2 (e.g. those relying on non-fossil fuel modes of transportation), while others may fall outside a Member State’s application of the transport poverty definition (e.g. where it does not include lower middle-income individuals and households) but still may be significantly affected by the ETS2. The degree of overlap between these two groups varies across Member States, depending on the definition of transport poverty applied (wide or narrow) and the specific national context, such as the degree of fossil fuel-based transportation, the affordability, availability and accessibility of transport and the income distribution.</p> <p>If vulnerable transport users are both in transport poverty and significantly affected by the ETS2, they should be counted only once.</p> <p>As stated in Section 3.2.1 of this note, Member States should use the same national definition and methodology as the one outlined in their SCP to provide data in their biennial progress report.</p>
<b>Disaggregation</b>	A breakdown by gender, age and disability status is encouraged.
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 18 - Number of vulnerable transport users</li> <li>• SCF 19 - Number of households in transport poverty</li> <li>• SCF 29 – Reduction of number of vulnerable transport users</li> <li>• SCF 30 - Reduction of number of households in transport poverty</li> </ul>
<b>Validation</b>	
<b>Notes</b>	Indicators that can be used to calculate the households in transport poverty are specified in Commission Recommendation on transport poverty ( <a href="#">EU/2025/1021</a> ).

	Further guidance on defining and measuring transport poverty can be found in the <a href="#">Commission report “Transport poverty: definitions, indicators, determinants and mitigation strategies”</a> .
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SCF21 - Purchases of zero-emission vehicles (Number of zero-emission vehicles)

<b>Sector / Indicator type</b>	Road transport sector / Output indicator
<b>Applicable concepts</b>	<p>Number of zero-emission vehicles supported by measures and investments financed under the Fund. This includes support for purchasing and leasing vehicles.</p> <p>As defined in <a href="#">Regulation (EU) 2019/631</a><sup>33</sup> ‘zero- and low-emission vehicle’ means a passenger car or a light commercial vehicle with tailpipe emissions from zero up to 50 g CO<sub>2</sub>/km, as determined in accordance with <a href="#">Regulation (EU) 2017/1151</a>.</p> <p>As defined in <a href="#">Regulation (EU) 2019/1242</a>, ‘zero-emission heavy-duty vehicle’ means a heavy-duty motor vehicle with or without an internal combustion engine that emits not more than 3 g CO<sub>2</sub>/(tkm) or 1 g CO<sub>2</sub>/(pkm) in accordance with <a href="#">Regulation (EU) 2017/2400</a>, or not more than 1 g/kWh of CO<sub>2</sub> in accordance with <a href="#">Regulation (EC) No 595/2009</a> or not more than 1 g/km of CO<sub>2</sub> in accordance with <a href="#">Regulation (EC) No 715/2007</a>, provided that no CO<sub>2</sub> emissions have been determined pursuant to <a href="#">Regulation (EU) 2017/2400</a>.</p> <p>Zero-emission vehicles include battery electric vehicles (BEVs; 100% electric vehicles) and hydrogen fuel cell vehicles (Fuel Cell Electric Vehicles, FCEVs).</p> <p>The categories of vehicles covered under this indicator include mopeds and motorcycles (L), passenger cars (M1), light goods vehicles (N1), heavy goods vehicles (N2 and N3), buses and coaches (M2 and M3)<sup>34</sup>.</p>
<b>Unit of measurement</b>	Number of zero-emission vehicles
<b>Counting methodology</b>	A vehicle should be counted once.
<b>Disaggregation</b>	<p>To facilitate compliance with the future performance framework of the post-2027 MFF, Member States are invited to disaggregate this common indicator by vehicle category:</p> <ul style="list-style-type: none"> <li>• mopeds and motorcycles (L);</li> </ul>

<sup>33</sup> See Article 2(19) of the SCF Regulation referring to Article 3(1), point (m) of [Regulation \(EU\) 2019/631](#).

<sup>34</sup> In the European Union, vehicles are classified according to [UNECE standards](#), as implemented by [Regulation \(EU\) No 168/2013](#) and by [Regulation \(EU\) 2018/858](#).

	<ul style="list-style-type: none"> <li>• passenger cars (M1);</li> <li>• light goods vehicles (N1);</li> <li>• heavy goods vehicles (N2 and N3);</li> <li>• buses and coaches (M2 and M3).</li> </ul>
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	
<b>Validation</b>	
<b>Notes</b>	<a href="#">Glossary for transport statistics – 6th edition – 2026.</a>

## SCF22 - Purchases of low-emission vehicles (Number of low-emission vehicles)

<b>Sector / Indicator type</b>	Road transport sector / Output indicator
<b>Applicable concepts</b>	<p>Number of low-emission vehicles supported by measures and investments financed under the Fund. This includes support for both purchasing and leasing vehicles.</p> <p>As defined in <a href="#">Regulation (EU) 2019/631</a><sup>35</sup>, ‘zero- and low-emission vehicle’ means a passenger car or a light commercial vehicle with tailpipe emissions from zero up to 50 g CO<sub>2</sub>/km, as determined in accordance with <a href="#">Regulation (EU) 2017/1151</a>.</p> <p>As defined in <a href="#">Regulation (EU) 2019/1242</a>, ‘low-emission heavy-duty vehicle’ means a heavy-duty vehicle, other than a zero-emission heavy-duty vehicle, with specific CO<sub>2</sub> emissions of less than half of the reference CO<sub>2</sub> emissions of all vehicles in the vehicle sub-group to which the heavy-duty vehicle belongs, as determined in accordance with point 2.3.4 of Annex I to the same Regulation.</p> <p>Low-emission vehicles include plug-in hybrid electric vehicles (PHEV).</p> <p>The categories of vehicles covered under this indicator include mopeds and motorcycles (L), passenger cars (M1), light goods vehicles (N1), heavy goods vehicles (N2 and N3), buses and coaches (M2 and M3)<sup>36</sup>.</p>
<b>Unit of measurement</b>	Number of low-emission vehicles
<b>Counting methodology</b>	A vehicle should be counted once.
<b>Disaggregation</b>	<p>To facilitate compliance with the future performance framework of the post-2027 MFF, Member States are invited to disaggregate this common indicator by vehicle category:</p> <ul style="list-style-type: none"> <li>• mopeds and motorcycles (L);</li> <li>• passenger cars (M1);</li> <li>• light goods vehicles (N1);</li> </ul>

<sup>35</sup> See Article 2(19) of the SCF Regulation referring to Article 3(1), point (m) of [Regulation \(EU\) 2019/631](#).

<sup>36</sup> In the European Union, vehicles are classified according to [UNECE standards](#), as implemented by [Regulation \(EU\) No 168/2013](#) and by [Regulation \(EU\) 2018/858](#).

	<ul style="list-style-type: none"> <li>• heavy goods vehicles (N2 and N3);</li> <li>• buses and coaches (M2 and M3).</li> </ul>
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	
<b>Validation</b>	
<b>Notes</b>	<a href="#">Glossary for transport statistics – 6th edition – 2026.</a>

## SCF23 - Purchases of bicycles and micro-mobility vehicles

<b>Sector / Indicator type</b>	Road transport sector / Output indicator
<b>Applicable concepts</b>	<p>Number of bicycles and micro-mobility vehicles supported by measures and investments financed under the Fund. This includes support for both purchasing and leasing bicycles and micro-mobility vehicles.</p> <p>The categories of vehicles covered under this indicator include cycles or bicycles, electronically power assisted cycles (EPAC) and personal light electric vehicles (PLEVs) such as hoverboards, electric unicycles, electric skateboards or electric kick scooters<sup>37</sup>.</p>
<b>Unit of measurement</b>	Number of bicycles and micro-mobility vehicles
<b>Counting methodology</b>	A bicycle/micro-mobility vehicle should be counted once. Consequently, if a vulnerable transport user receives both a bicycle and a micro-mobility vehicle, each of them should be counted once.
<b>Disaggregation</b>	
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	
<b>Validation</b>	
<b>Notes</b>	<a href="#">Glossary for transport statistics – 6th edition – 2026.</a>

<sup>37</sup> See [Glossary for transport statistics – 6th edition – 2026.](#)

## SCF24 - Additional alternative fuels infrastructure (refuelling/recharging points)

<b>Sector / Indicator type</b>	Road sector / Output indicator
<b>Applicable concepts</b>	<p>Number of refuelling and recharging points (new or upgraded) for zero- and low-emission vehicles supported by measures and investments financed under the Fund.</p> <p>A recharging point is defined as a fixed or mobile, on-grid or off-grid interface for the transfer of electricity to an electric vehicle which, although it may have one or more connectors to accommodate different connector types, is capable of recharging only one electric vehicle at a time, and which excludes devices with a power output less than or equal to 3,7 kW.</p> <p>A refuelling point means a refuelling facility for the provision of any liquid or gaseous fuel, through a fixed or a mobile installation, which is capable of refuelling only one vehicle at a time.</p> <p>‘Alternative fuels’ means fuels or power sources which serve, at least partly, as a substitute for fossil oil sources in the energy used for transport and which have the potential to contribute to its decarbonisation and enhance the environmental performance of the transport sector.</p> <p>These definitions are provided in <a href="#">Regulation (EU) 2023/1804</a> on the deployment of alternative fuels infrastructure, and repealing Directive 2014/94/EU.</p>
<b>Unit of measurement</b>	Number of refuelling and recharging points
<b>Counting methodology</b>	The refuelling/recharging point should be counted as soon it is installed and ready to transfer or already transferring energy.
<b>Disaggregation</b>	<p>The indicator should be collected and reported separately for:</p> <ul style="list-style-type: none"> <li>(i) Recharging points;</li> <li>(ii) Refuelling points.</li> </ul> <p>As part of the latter, (iii) hydrogen refuelling points should be reported separately.</p>
<b>Link to other indicators or existing reporting</b>	<ul style="list-style-type: none"> <li>• Indicator RCO59 in ERDF and CF</li> <li>• Indicator RRFCI03 in RRF</li> </ul>

<b>requirements in other policy contexts</b>	
<b>Validation</b>	
<b>Notes</b>	

## SCF25 - Reduced or free public transport tickets

<b>Sector / Indicator type</b>	Road transport sector / Output indicator
<b>Applicable concepts</b>	<p>Number of public transport users who have received reduced or free public transport tickets with the support from measures and investments financed under the Fund.</p> <p><a href="#">Regulation (EC) No 1370/2007</a> defines public passenger transport services as the regular, publicly accessible transport of people by road (bus, tram) and rail. These services are organised (and often subsidised) by public authorities to ensure the population's mobility needs are met (even if such services are not commercially viable).</p>
<b>Unit of measurement</b>	Number of users
<b>Counting methodology</b>	Each user should be counted only once, including in those cases where they receive several free/reduced tickets and/or seasonal tickets.
<b>Disaggregation</b>	<p>The indicator should be collected and reported separately between:</p> <ul style="list-style-type: none"> <li>• reduced tickets;</li> <li>• free tickets.</li> </ul> <p>Disaggregation by gender, age and disability status is encouraged.</p>
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	
<b>Validation</b>	
<b>Notes</b>	

## SCF26 - Additional shared mobility and mobility on demand solutions (Number of users)

<b>Sector / Indicator type</b>	Road transport sector / Output indicator
<b>Applicable concepts</b>	<p>Number of users of shared mobility and mobility on demand solutions<sup>38</sup> supported by measures and investments financed under the Fund.</p> <p>Shared mobility includes fleet-sharing and ride-pooling solutions<sup>39</sup>.</p> <p>Passenger transport on-demand refers to specific transport solutions with a car and a driver (or autonomous car-vehicles), which happen on demand of the passenger. These transport solutions are usually carried out by taxis and/or private hire vehicles with driver (PHV). Included here are also transport solutions by collective transport vehicles, usually minibuses, which string together routes of passengers travelling in a similar direction. These solutions, usually called ‘demand responsive transport’, include flexible-route options, which can deviate from predefined stops and adjust schedules, and door-to-door options which respond entirely to real-time demand.</p>
<b>Unit of measurement</b>	Number of users
<b>Counting methodology</b>	<p>A person who has benefitted from the transport solution at least once is counted as a user. Users may be identified via their bookings on relevant platforms/systems.</p> <p>Each user should be counted once per solution.</p>
<b>Disaggregation</b>	<p>To further inform the monitoring of the implementation of the SCF and communication of its achievements, users should be reported according to one of the two categories defined under this indicator:</p> <ul style="list-style-type: none"> <li>• user of ‘shared mobility solution’;</li> <li>• user of ‘mobility on-demand solution’.</li> </ul> <p>Disaggregation by gender, age, and disability status is encouraged.</p>
<b>Link to other indicators or existing reporting</b>	<ul style="list-style-type: none"> <li>• SCF 27 - Additional shared mobility and mobility on demand solutions (Units)</li> </ul>

<sup>38</sup> The scope of the specific shared mobility/mobility on demand solution and therefore the scope of reporting under this common indicator should be established as part of the design of the relevant measure(s)/investment(s) in the Social Climate Plans.

<sup>39</sup> See definitions provided in the [Glossary for transport statistics – 6th edition – 2026](#).

<b>requirements in other policy contexts</b>	
<b>Validation</b>	
<b>Notes</b>	

## SCF27 - Additional shared mobility and mobility on demand solutions (Units)

<b>Sector / Indicator type</b>	Road transport sector / Output indicator
<b>Applicable concepts</b>	<p>Number of shared mobility and mobility on demand solutions<sup>40</sup> supported by measures and investments financed under the Fund.</p> <p>Shared mobility includes fleet-sharing and ride-pooling solutions<sup>41</sup>.</p> <p>Passenger transport on-demand refers to specific transport solutions with a car and a driver (or autonomous car-vehicles), which happen on demand of the passenger. These transport solutions are usually carried out by taxis and/or private hire vehicles with driver (PHV). Included here are also transport solutions by collective transport vehicles, usually minibuses, which string together routes of passengers travelling in a similar direction. These solutions, usually called ‘demand responsive transport’, include flexible-route options, which can deviate from predefined stops and adjust schedules, and door-to-door options which respond entirely to real-time demand.</p>
<b>Unit of measurement</b>	Units
<b>Counting methodology</b>	The units to be counted are the number of transport solutions (e.g. a specific bike-sharing solution in a specific geographical area, or a specific on demand transport solution in a specific municipality). Each transport solution should be counted once.
<b>Disaggregation</b>	<p>To further inform the monitoring of the implementation of the SCF and communication of its achievements, units should be reported according to one of the two categories defined under this indicator:</p> <ul style="list-style-type: none"> <li>• ‘shared mobility solution’ unit;</li> <li>• ‘mobility on-demand solution’ unit.</li> </ul>
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 26 - Additional shared mobility and mobility on demand solutions (Number of users)</li> </ul>

<sup>40</sup> The scope of the specific shared mobility/mobility on demand solution and therefore the scope of reporting under this common indicator should be established as part of the design of the relevant measure(s)/investment(s) in the SCFs.

<sup>41</sup> See definitions provided in the [Glossary for transport statistics – 6th edition – 2026](#).

<b>Validation</b>	
<b>Notes</b>	

## SCF28 - Dedicated cycling infrastructure supported

<b>Sector / Indicator type</b>	Road transport sector / Output indicator
<b>Applicable concepts</b>	Length of dedicated cycling infrastructure newly built or significantly upgraded by projects supported under the Fund. Dedicated cycling infrastructure includes cycling facilities separated from roads for vehicular traffic or other parts of the same road by structural means (such as kerbs and barriers), cycling streets, cycling tunnels, etc.
<b>Unit of measurement</b>	Number of km
<b>Counting methodology</b>	The cycling infrastructure should be counted once it has been made available for use.  For cycling infrastructure with separated one-way lanes (e.g. on each side of a road), the length is measured as lane length.
<b>Disaggregation</b>	
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>Indicator RCO58 of ERDF, CF and JTF</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

## SCF29 - Reduction of number of vulnerable transport users

<b>Sector / Indicator type</b>	Road transport sector / Result indicator
<b>Applicable concepts</b>	Reduction of number of vulnerable transport users as a result of measures and investments financed under the Fund.
<b>Unit of measurement</b>	Number of households* * The unit of measurement in the SCF Regulation is %. To facilitate reporting, data are collected at the level of households. The required % will be calculated by the Commission, based on the data provided by Member States under the context indicator SCF 18.
<b>Counting methodology</b>	The reduction of the number of vulnerable transport users will be calculated based on implemented measures and investments under the output indicator SCF 20 and additional estimations. In doing so, the extent to which measures/investments in the road transport sector funded by the SCF have reduced the vulnerability of recipient transport users will be assessed.
<b>Disaggregation</b>	
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 18 - Number of vulnerable transport users</li> <li>• SCF 20 - Number of vulnerable transport users that have benefitted from at least one structural measure reducing their emissions in the road transport sector</li> <li>• SCF 39 - Average temporary direct income support per vulnerable household and vulnerable transport user (road transport sector)</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

## SCF30 - Reduction of number of households in transport poverty

<b>Sector / Indicator type</b>	Road transport sector / Result indicator
<b>Applicable concepts</b>	Reduction of number of households in transport poverty as a result of measures and investments financed under the Fund.
<b>Unit of measurement</b>	Number of households* * The unit of measurement in the SCF Regulation is %. To facilitate reporting, data are collected at the level of households. The required % will be calculated by the Commission, based on the data provided by Member States under the context indicator SCF 19.
<b>Counting methodology</b>	The reduction of the number of vulnerable transport users will be calculated based on implemented measures and investments under the output indicator SCF 20 and additional estimations. In doing so, the extent to which measures/investments in the road transport sector funded by the SCF have reduced the transport poverty of recipient households will be assessed.
<b>Disaggregation</b>	
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 18 - Number of vulnerable transport users</li> <li>• SCF 19 - Number of households in transport poverty</li> <li>• SCF 20 - Number of vulnerable transport users that have benefitted from at least one structural measure reducing their emissions in the road transport sector</li> <li>• SCF 39 - Average temporary direct income support per vulnerable household and vulnerable transport user (road transport sector)</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

## SCF31 - Reduction in greenhouse gas emissions in the road transport sector

<b>Sector / Indicator type</b>	Road transport sector / Result indicator
<b>Applicable concepts</b>	<p>Member States should report on the reduction in greenhouse gas (GHG) emissions in the road transport sector resulting from measures and investments financed under the Fund.</p> <p>The emissions in the road transport sector are those covered by Chapter IVa of <a href="#">Directive 2003/87/EC</a> (for the road transport sector, emission sources 1A4a and 1A4b, as established in the <a href="#">2006 IPCC Guidelines for National Greenhouse Gas Inventories</a>).</p> <p>This indicator aims to assess the climate impact in terms of GHG emissions reductions attributable to the measures and investments financed from the Fund. The value reported under this indicator represents the estimated reductions in GHG emissions achieved.</p>
<b>Unit of measurement</b>	ktCO <sub>2</sub> e
<b>Counting methodology</b>	<p>Emission reductions are reported only for measures/investments that have been finalised/are fully operational.</p> <p>The value achieved should be calculated in absolute terms as the difference between the annual GHG emissions before and after the implementation of the measure or investment.</p>
<b>Disaggregation</b>	
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	
<b>Validation</b>	
<b>Notes</b>	<p>While direct measurement of GHG emission reductions is preferable, estimates may be used. When estimating, Member States should apply the calculation methodologies set out in Chapter 5 and Annex VI to the <a href="#">NGEU green bonds allocation and impact report 2024</a>, as well as future editions of this report, to ensure consistency with reporting related to issuance of NGEU green bonds and the Commission proposal establishing a budget expenditure tracking and performance framework for the MFF post-2027 ('Performance Regulation').</p>

#### 4.4 Micro-enterprises (both buildings and road transport sectors)

##### SCF32 - Number of vulnerable micro-enterprises

<b>Sector / Indicator type</b>	Building and road transport sectors / Context indicator
<b>Applicable concepts</b>	<p>‘Vulnerable micro-enterprises’, as defined in Article 2(11) of the SCF Regulation, means micro-enterprises that are significantly affected by the price impacts of the inclusion of greenhouse gas emissions from buildings or road transport within the scope of <a href="#">Directive 2003/87/EC</a> and that, for the purpose of their activity, lack the means either to renovate the building they occupy, or to purchase zero- and low-emission vehicles or to switch to alternative sustainable modes of transport, including public transport, as relevant.</p> <p>‘Micro-enterprises’, as defined in Article 2(9), means an enterprise that employs fewer than 10 persons and whose annual turnover or annual balance sheet does not exceed EUR 2 million, calculated in accordance with Articles 3 to 6 of Annex I to the <a href="#">Commission Regulation (EU) No 651/2014</a>.</p> <p>Article 1 of Annex I to <a href="#">Commission Regulation (EU) No 651/2014</a> also defines the concept of ‘enterprises’: ‘An enterprise is considered to be any entity engaged in an economic activity, irrespective of its legal form. This includes, in particular, self-employed persons and family businesses engaged in craft or other activities, and partnerships or associations regularly engaged in an economic activity’. Member States should provide in their SCPs an accurate estimate of vulnerable micro-enterprises with the methodology employed to operationalise the concept of vulnerability.</p>
<b>Unit of measurement</b>	Number of micro-enterprises
<b>Counting methodology</b>	As stated in Section 3.2.1 of this note, Member States should use the methodology for measuring the number of vulnerable micro-enterprises outlined in their SCP to provide data in their biennial progress report. If Member States improve their data collection methodology for this common context indicator, leading to a substantial change compared to the methodology provided in their SCP, they should justify that change and submit the revised methodology to the Commission. In addition,

	previously submitted data should be updated retroactively in accordance with the new methodology.
<b>Disaggregation</b>	Member States are encouraged to report on the number of female-led micro-enterprises as well as on micro-enterprises that are engaged in the social economy and dedicated to the inclusion of people with disabilities or older people
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 33 - Number of vulnerable micro-enterprises that have benefitted from at least one structural measure reducing their emissions in the buildings sector and road transport sector</li> <li>• SCF 34 - Reduction of number of vulnerable micro-enterprises</li> </ul>
<b>Validation</b>	SCF 32 > SCF 33
<b>Notes</b>	

SCF33 - Number of vulnerable micro-enterprises that have benefitted from at least one structural measure reducing their emissions in the buildings sector and road transport sector

<p><b>Sector / Indicator type</b></p>	<p>Building and road transport sectors / Output indicator</p>
<p><b>Applicable concepts</b></p>	<p>‘Vulnerable micro-enterprises’, as defined Article 2(11) of the SCF Regulation, means micro-enterprises that are significantly affected by the price impacts of the inclusion of greenhouse gas emissions from buildings or road transport within the scope of <a href="#">Directive 2003/87/EC</a> and that, for the purpose of their activity, lack the means either to renovate the building they occupy, or to purchase zero- and low-emission vehicles or to switch to alternative sustainable modes of transport, including public transport, as relevant.</p> <p>‘Micro-enterprises’, as defined in Article 2(9), means an enterprise that employs fewer than 10 persons and whose annual turnover or annual balance sheet does not exceed EUR 2 million, calculated in accordance with Articles 3 to 6 of Annex I to <a href="#">Commission Regulation (EU) No 651/2014</a>.</p> <p>Article 1 of Annex I to the <a href="#">Commission Regulation (EU) No 651/2014</a> also defines the concept of ‘enterprises’: ‘An enterprise is considered to be any entity engaged in an economic activity, irrespective of its legal form. This includes, in particular, self-employed persons and family businesses engaged in craft or other activities, and partnerships or associations regularly engaged in an economic activity’.</p> <p>When measures and investments support both vulnerable and non-vulnerable micro-enterprises, both the total number of micro-enterprises and the number of micro-enterprises considered vulnerable among them should be reported separately under this indicator.</p> <p>To identify whether a micro-enterprise is considered ‘vulnerable’, Member States should use the methodology included in their SCPs. For instance, vulnerable micro-enterprises could be defined as:</p> <ul style="list-style-type: none"> <li>• Micro-enterprises whose business significantly relies on fossil fuel consumption in the commercial or residential buildings or in road transport sectors and whose ratio of energy expenditures over total expenditures is significantly higher due to the price impacts of the inclusion of greenhouse gas emissions from</li> </ul>

	<p>buildings or road transport within the scope of <a href="#">Directive 2003/87/EC</a>.</p> <p>The choice of the quantitative threshold to determine if the ratio is significantly higher is dependent – inter alia – on the type of sector and subsector where the single micro-enterprise operates;</p> <ul style="list-style-type: none"> <li>• Micro-enterprises using fossil fuels for their buildings and vehicles (neither new nor renovated) which lack the financial means to renovate the building they occupy, or to purchase zero- and low-emission vehicles, or to switch to alternative sustainable modes of transport, including public transport.</li> </ul> <p>This could be complemented by information from the cash flow statement or other financial documents (e.g. the balance sheet, the profit and loss account) which could offer more accurate information on the financial status of the micro-enterprise.</p>
<b>Unit of measurement</b>	Number of micro-enterprises
<b>Counting methodology</b>	Member States should use the methodology for calculating the number of vulnerable micro-enterprises outlined in their SCP to provide data in their biennial progress report.
<b>Disaggregation</b>	Reporting on the number of female-led micro-enterprises as well as on micro-enterprises that are engaged in the social economy and dedicated to inclusion of people with disabilities or older people is encouraged.
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 32 - Number of vulnerable micro-enterprises</li> <li>• SCF 34 - Reduction of number of vulnerable micro-enterprises</li> </ul>
<b>Validation</b>	SCF 32 > SCF 33
<b>Notes</b>	

## SCF34 - Reduction of number of vulnerable micro-enterprises

<b>Sector / Indicator type</b>	Building and road transport sectors / Result indicator
<b>Applicable concepts</b>	Reduction of number of vulnerable micro-enterprises as a result of measures and investments financed under the Fund.
<b>Unit of measurement</b>	Number of micro-enterprises* * The unit of measurement in the SCF Regulation is %. To facilitate reporting, data are collected at the level of micro-enterprises. The required % will be calculated by the Commission, based on the data provided by Member States under the context indicator SCF 32.
<b>Counting methodology</b>	The reduction of the number of vulnerable micro-enterprises will be calculated based on implemented measures/investments under the output indicator SCF 33 and additional estimations. In doing so, the extent to which measures/investments funded by the SCF have reduced the vulnerability of recipient micro-enterprises will be assessed.
<b>Disaggregation</b>	
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 32 - Number of vulnerable micro-enterprises</li> <li>• SCF 33 - Number of vulnerable micro-enterprises that have benefitted from at least one structural measure reducing their emissions in the buildings sector and road transport sector</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

## 4.5 Temporary direct income support

### SCF35 - Share of the temporary direct income support in the total costs of the Social Climate Plans

<b>Sector / Indicator type</b>	Temporary direct income support / Context indicator
<b>Applicable concepts</b>	<p>Article 8(2) of the SCF Regulation states that “Member States may include in the estimated total costs of the plans the costs of measures providing direct income support to vulnerable households and vulnerable transport users to reduce the impact of the increase in road transport and heating fuel prices”.</p> <p>In those cases, Member States should provide in their SCPs data on the share of the direct income support (expressed in %) of the total costs of their plan.</p> <p>As explained in the <a href="#">Guidance on the Social Climate Plans</a>, such direct support must meet the requirements laid down in the SCF Regulation, including that the costs of measures providing temporary direct income support cannot exceed 37.5% of the estimated total costs of the plan (Article 6(1)(j) of the SCF Regulation).</p>
<b>Unit of measurement</b>	%
<b>Counting methodology</b>	This context indicator is calculated by dividing the sum allocated to direct income support by the total costs of the SCP.
<b>Disaggregation</b>	
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	
<b>Notes</b>	

SCF36 - Number of vulnerable households that have received temporary direct income support

<b>Sector / Indicator type</b>	Temporary direct income support / Output indicator
<b>Applicable concepts</b>	This output indicator measures the total number of vulnerable households that have received direct income support.
<b>Unit of measurement</b>	Number of vulnerable households (buildings sector)
<b>Counting methodology</b>	<p>Vulnerable households should be counted once per support scheme, even if the scheme lasts several years, or if the support is provided through more than one direct income support measure.</p> <p>The total number of vulnerable transport users receiving direct income support should not be reported under this indicator. Instead, this data should be reported under SCF 37.</p>
<b>Disaggregation</b>	A breakdown by gender, age and disability status is encouraged.
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 38 - Average temporary direct income support per vulnerable household and vulnerable transport user</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

SCF37 - Number of vulnerable transport users that have received temporary direct income support

<b>Sector / Indicator type</b>	Temporary direct income support / Output indicator
<b>Applicable concepts</b>	This output indicator measures the total number of vulnerable transport users that have received direct income support.
<b>Unit of measurement</b>	Number of vulnerable transport users (unit: households) (road transport sector)
<b>Counting methodology</b>	<p>Vulnerable transport users should be counted once per support scheme, even if the scheme lasts several years, or if the support is provided through more than one direct income support measure.</p> <p>The total number of vulnerable households receiving direct income support should not be reported under this indicator. Instead, this data should be reported under SCF 36.</p>
<b>Disaggregation</b>	A breakdown by gender, age and disability status is encouraged.
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 39 - Average temporary direct income support per vulnerable household and vulnerable transport user</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

## SCF38 - Average temporary direct income support per vulnerable household

<b>Sector / Indicator type</b>	Temporary direct income support / Result indicator
<b>Applicable concepts</b>	The result indicator measures the average amount of temporary direct income support received per vulnerable household under the Fund.
<b>Unit of measurement</b>	EUR per household (buildings sector)
<b>Counting methodology</b>	To be counted by dividing the total costs of the direct income support component benefitting vulnerable households by the total number of vulnerable households receiving the support (i.e. data reported under SCF 36).
<b>Disaggregation</b>	
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 36 - Number of vulnerable households that have received temporary direct income support</li> </ul>
<b>Validation</b>	
<b>Notes</b>	

### SCF39 - Average temporary direct income support per vulnerable transport user

<b>Sector / Indicator type</b>	Temporary direct income support / Result indicator
<b>Applicable concepts</b>	This result indicator measures the average amount of temporary direct income support received per vulnerable transport user under the Fund.
<b>Unit of measurement</b>	EUR per household (road transport sector)
<b>Counting methodology</b>	To be counted by dividing the total costs of the direct income support component benefitting vulnerable transport users by the total number of vulnerable transport users receiving the support (i.e. data reported under SCF 37).
<b>Disaggregation</b>	
<b>Link to other indicators or existing reporting requirements in other policy contexts</b>	<ul style="list-style-type: none"> <li>• SCF 37 - Number of vulnerable households and vulnerable transport users that have received temporary direct income support</li> </ul>
<b>Validation</b>	
<b>Notes</b>	