



Deliverable 2.3

**Programmes and policies to support SMEs regarding
energy audits and energy management systems in line
with the Energy Efficiency Directive**

Public Report



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List of Acronyms

ADENE	Portuguese Energy Agency
BAFA	German Federal Office for Economic Affairs and Export Control
CRES	Center For Renewable Energy Sources of Greece
CSRD	Corporate Sustainability Reporting Directive
DENA	German Energy Agency
EA	Energy Audit
EC	European Commission
EED	Energy Efficiency Directive of the European Union
EEM	Energy Efficiency Measure
EFRAG	European Financial Reporting Advisory Group
EIHP	Energy Institute Hrvoje Poža of Croatia
EMAS	Eco-Management and Audit Scheme
EMS	Environmental management system
ENEA	Italian National Agency for New Technologies, Energy and Sustainable Economic Development
EnMS	Energy management system
EPIAs	Energy Performance Improvement Action(s)
ESRS	European Sustainability Reporting Standards
EU	European Union
EWA	Energy and Water Agency of Malta
ESAP	European Single Access Point
GDP	Gross domestic product

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

ISGE	Information system for energy management of Croatia (nacionalni informacijski sustav za gospodarenje energijom)
ISO	International Organization for Standardization
LEA	Lithuanian Energy Agency
MS	EU Member State
PREn	Energy Consumption Rationalization Plans
REWS	Regulator for Energy and Water Services of Malta
RVO	Netherlands Enterprise Agency
SEAI	Sustainable Energy Authority of Ireland
SIEA	Slovak Energy and Innovation Agency
SMEs	Small and medium-sized enterprises

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1. Executive summary

In 2023, the EU adopted a recast of the Energy Efficiency Directive (EED). The revised Directive introduces a new definition of enterprises that are obliged to undergo an energy audit (EA) or introduce an energy management system (EnMS). Obligated enterprises are no longer defined based on their size, but on their energy consumption. This means that both large enterprises and small and medium-sized enterprises (SMEs) with high energy consumption are obligated, while those with low energy consumption are not. The EED also reiterates that, regardless of their energy consumption, SMEs should be supported with conducting EA, introducing EnMS and implementing energy efficiency measures (EEM) resulting from them. The revised Directive provides an extensive list of support measures for SMEs that the EU Member States (MS) should implement at the national level.

This report has been produced within the “Linking Energy Audit and Energy Management System (EnMS) Policies towards new EED Article 11” (LEAPto11) project co-funded by the European Union. Its main goal is to analyse the implementation of the EED prior to its revision (EED (EU) 2012/27) and provide recommendations to support implementation of the revised EED (EED (EU) 2023/1791). The report maps programmes supporting SMEs with the implementation of EA, EnMS and EEM. It covers the programmes that existed between 2021 and 2024 in the ten EU MS whose energy agencies are part of this project, namely: Croatia, Germany, Greece, Ireland, Italy, Lithuania, Malta, the Netherlands, Portugal and Slovakia. It also identifies best practices and formulates recommendations on how the existing programmes could be improved, along with new programmes that could be developed to fulfil the requirements of the revised EED.

The report has identified over 50 programmes that correspond to the requirements of the EED. More than 70% of them provide financial support. Approximately 30% provide enterprises with relevant information and encourage an exchange of information within energy efficiency networks. Only 30% of the 50 programmes identified and analysed in this report are targeted specifically at SMEs. In the majority of cases, company size is not the decisive prerequisite for receiving support. The identified programmes mostly provide support to conduct an EA, introduce an EnMS or implement recommended EEM. Only a few programmes specifically address measures highlighted in the revised EED, such as supporting the development of energy efficiency roadmaps, quantifying benefits of EEM or establishing energy efficiency networks. None of the identified programmes can be categorised as an energy audit centre, which the revised EED recommends that MS establish.

Based on the mapping of existing programmes and best practices within them, this report formulates the following recommendations:

- The current programmes, which predominantly have a financial focus, should be complemented with non-financial support measures, such as providing SMEs with information, advice and opportunities to exchange expertise. This is because SMEs often lack not only financial resources but also the relevant expertise.
- MS with a wide range of different support programmes should consider leveraging synergies between these programmes to achieve better outcomes, e.g. making participation in an information programme a prerequisite for receiving financial support.

- Programmes should have a clear focus on a particular target group (e.g. SMEs) and, where possible, on certain sectors, measures and technologies. The analysis shows that programmes providing targeted support have better accessibility and uptake among SMEs, and also enable higher-quality outcomes.
- MS should ensure that the existing and new programmes have simple and clear application procedures and conditions in order to make them more accessible for SMEs.
- Before developing new programmes, MS should put additional effort into promoting existing programmes, since SMEs often appear to be unaware of existing opportunities.
- Adequate data management and quality control should be implemented in existing programmes to ensure assessment and optimisation of their efficacy.
- The revised EED explicitly requires MS to develop support programmes for large enterprises with low energy consumption (Article 11(8)). This is advisable given that these enterprises are no longer obliged to conduct an EA.
- All MS should intensify their exchange on the existing programmes and on the design of support measures envisaged by the revised EED, such as energy efficiency roadmaps and networks.

The recommendations of this report are targeted at the EU Member States and especially organisations responsible for the implementation of Article 11 of the revised EED. In particular, they will serve as the basis for Task 4.4 of the LEAPto11 project: “Adapt and build voluntary programmes for non-obligated companies and SMEs”. The recommendations can also be helpful for organisations that implement support programmes for SMEs and aspire either to improve existing programmes or develop new ones. The European Commission can refer to the report as an update on the status of the implementation of the respective EED provisions.

2. Introduction

Energy audits (EA)¹ and energy management systems (EnMS)² have a long tradition in Europe, providing an effective tool for enterprises to identify company-specific energy-saving potentials. Their goal is, ultimately, to guide enterprises towards implementing effective and cost-efficient energy efficiency measures (EEM). Since 2012, both instruments have been included in the adopted by the European Union (EU). They have also played an important role in reaching the energy efficiency targets set by the EU and in mitigating greenhouse gas emissions.

Under Article 8 of the EED adopted in 2012³ (hereinafter referred to as “old EED”), all large enterprises⁴ were obligated to conduct an EA every four years. Enterprises that had already introduced a certified energy management system (EnMS) or environmental management system (EMS)⁵ were exempt from this obligation. While SMEs were exempt from the auditing obligation, the EED required EU Member States (MS) to encourage SMEs to conduct such audits.

In the EED as amended in 2023 (hereinafter referred to as “revised EED”),⁶ Article 11 expands the EA obligation to all enterprises with average annual energy consumption above 10 TJ per year over the previous three years, regardless of their size. Furthermore, it introduces an obligation to implement an EnMS or EMS for all enterprises with average annual energy consumption of more than 85 TJ over the previous three years.

The new definition of obligated enterprises means that all enterprises, whether large enterprises or SMEs, are exempt if they have a low energy intensity. However, the EU recognises that SMEs regardless of their size need additional support and encouragement to conduct an EA or introduce an EnMS, since they often have limited resources.

The European Commission defines SMEs as enterprises that employ fewer than 250 persons and have an annual turnover not exceeding EUR 50 million, and/or a total annual balance sheet not exceeding EUR 43 million.⁷ Eurostat defines three groups of SMEs based on the size of their workforce:

¹ In line with Article 2, point 32 of the EED (EU 2023/1791, the term “energy audit” in this report means a systematic procedure with the purpose of obtaining adequate knowledge of the energy consumption profile of a building or group of buildings, an industrial or commercial operation or installation or a private or public service, identifying and quantifying opportunities for cost-effective energy savings, identifying the potential for cost-effective use or production of renewable energy and reporting the findings.

² In line with Article 2, point 16 of the EED (EU) 2023/1791, the term “energy management system” in this report means a set of interrelated or interacting elements of a strategy which sets an energy efficiency objective and a plan to achieve that objective, including the monitoring of actual energy consumption, actions taken to increase energy efficiency and the measurements of progress.

³ Directive 2012/27/EU of the European Parliament and of the Council of 25 October 2012 on energy efficiency, amending Directives 2009/125/EC and 2010/30/EU and repealing Directives 2004/8/EC and 2006/32/EC, OJ L 315, 14.11.2012, p. 1–56.

⁴ The target group of large enterprises under Article 8(4) 2012/27 EED was defined as “non-SMEs” in delineation from “small and medium-sized enterprises” which for the purposes of the EED are defined according to Title I of the Annex of the EU Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36–41, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32003H0361>, last accessed 20 March 2026): enterprises which employ fewer than 250 persons and have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million.

⁵ EMS satisfy the requirements of the EED if they comprise energy-related analyses.

⁶ Directive (EU) 2023/1791 of the European Parliament and of the Council of 13 September 2023 on energy efficiency and amending Regulation (EU) 2023/955 (recast), OJ L 231, 20.9.2023, p. 1–111.

⁷ European Commission, Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises, Annex, Title I, OJ L 124, 20.5.2003, p. 36–41, <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32003H0361>, last accessed 20 March 2026.

- micro enterprises (employing < 10 persons)
- small enterprises (employing between ≥ 10 and < 50 persons)
- medium enterprises (employing between ≥ 50 and < 250 persons)

According to Eurostat, about 32.2 million SMEs were active in the EU in 2022. They accounted for 99.8% of all enterprises in the non-financial business sector (NFBS)⁸. SMEs employed 100.8 million people, accounting for around two thirds of the employment and half of the total turnover in this sector (see Figure 1).⁹ The LEAP4SME project developed different scenarios to calculate the share of energy consumption of SMEs in gross inland consumption of the EU MS. Depending on the underlying assumptions and national conditions, the scenarios showed this share ranges between 9–18% and 13–29%.¹⁰ The implementation of EA and EnMS in SMEs can thus make it possible to identify EEM covering a significant share of the gross inland energy consumption of a MS.

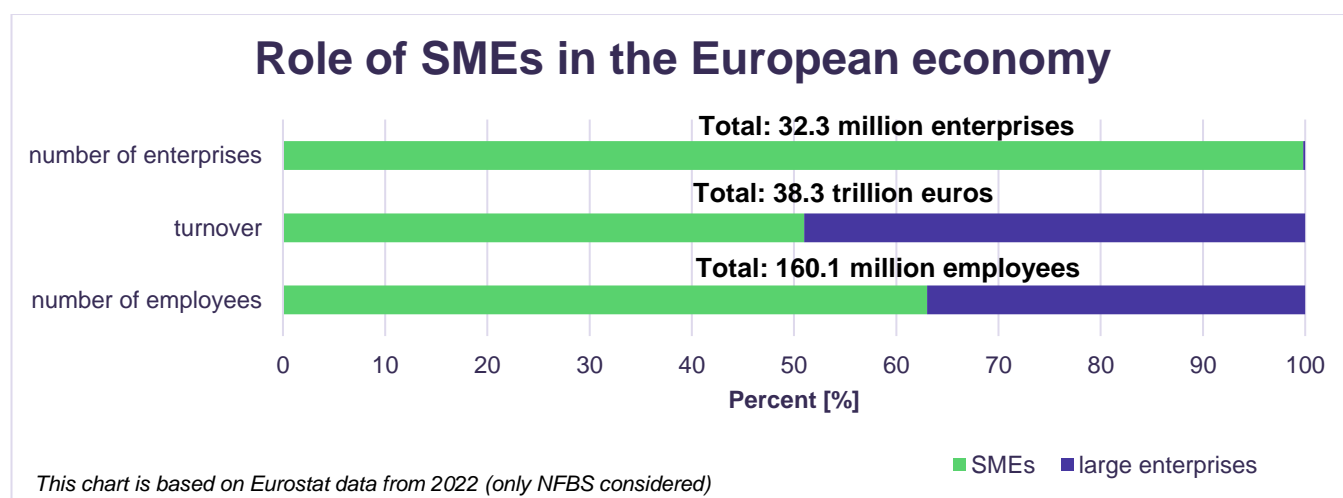


Figure 1. Role of SMEs in the European economy

In light of the role of SMEs in the European economy and their share of energy consumption, the EED *obliges* MS to implement the following measures:

- Develop programmes to encourage and provide technical support to SMEs to undergo an EA and implement resulting recommendations
- Develop programmes that support SMEs in quantifying benefits of energy efficiency measures (added in the revised EED)

⁸ The non-financial business sector is defined by Eurostat as consisting of “institutional units which are independent legal entities and market producers, and whose principal activity is the production of goods and non-financial services. It may be divided into three subsectors covering: public non-financial corporations; national private non-financial corporations; foreign controlled non-financial corporations.”, see Eurostat, Eurostat Glossary, available at https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Glossary:Non-financial_corporations_sector, last accessed 27 February 2025.

⁹ Eurostat, Structural business statistics overview, October 2024, available at https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Structural_business_statistics_overview#Source_data_for_tables_and_graphs, last accessed 20 March 2025.

¹⁰ Reuter et al., LEAP4SME (ed.), Mapping SMEs in Europe, data collection, analysis and methodologies for estimating energy consumptions at country levels, 2021, p. 42, available at <https://leap4sme.eu/wp-content/uploads/2022/02/LEAP4SME-D2.1-SME-energy-and-economic-mapping-in-Europe.pdf>, last accessed 10 February 2025.

- Develop programmes that support SMEs in developing energy efficiency roadmaps (added in the revised EED)
- Develop programmes that support SMEs in developing energy efficiency networks, facilitated by independent experts (added in the revised EED)
- Bring to the attention of SMEs the benefits of energy management systems and support in exchanging best practices in this domain

Additionally, Article 11 *recommends* that MS implement the following support measures:

- Set up mechanisms to provide EA to SMEs (e.g. energy audit centres) (added in the revised EED)
- Develop instruments to cover the costs of EA and implementation of cost-effective measures resulting from them

Fundamentally, the EED encourages MS to provide the following types of support, which largely correspond to those identified in this analysis:

- Inform SMEs about the benefits of EA/EnMS/EEM and provide them with technical support (Chapter 4.2 Information and advice)
- Provide financial support for the implementation of EA/EEM (Chapter 4.1 Financial support)
- Establish programmes to support energy efficiency networks (Chapter *Cooperation and exchange* Cooperation and exchange)

While the revised EED generally leaves it for the MS to decide on specific types of support programmes, it emphasises certain formats, such as energy efficiency networks, energy audit centres and programmes to develop energy efficiency roadmaps. While energy efficiency networks appear to be a reference to the German “Initiative for energy efficiency and climate action networks” (IEEKN),¹¹ energy efficiency roadmaps and energy audit centres have not yet been further defined by the European Commission.

Based on experiences of implementing the old EED, and considering the changes under the revised EED, the EU MS might consider adjusting existing programmes and policies and developing new ones. To support them in this work, this report maps out the existing programmes and policies in ten EU MS that support SMEs in voluntarily conducting EA and introducing EnMS (Chapter 4). This report also identifies best practices for their implementation (Chapter 5) and provides recommendations for changes with regard to the new requirements under Article 11 of the revised EED (Chapter 6). The results are summarised in Chapter 7. The annexes provide an overview of all the programmes analysed in this report (Chapter 9.1, 9.2, 9.3) and the questionnaire developed to gather information (Chapter 9.4).

This report was prepared as part of “Linking Energy Audit and Energy Management System (EnMS) Policies towards revised EED Article 11” (LEAPto11) project. LEAPto11 is a collaboration between national energy agencies from ten EU MS, hereinafter referred to as the “partner countries”. LEAPto11 aims to support the MS with implementing the provisions of Article 11 of the revised EED, with regard to energy audits and EnMS, through cooperation between the ten partner countries’ energy agencies.

¹¹ See paragraph 8.4 of the European Commission Recommendation (EU) 2024/2002 of 24 July 2024 setting out guidelines for the interpretation of Article 11 of Directive (EU) 2023/1791 of the European Parliament and of the Council as Regards Energy Management Systems and Energy Audits, OJ L, 2024/2002, 26 July 2024, available at <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32024H2002&qid=1719245800368>, last accessed 20 March 2025.

The partner agencies include the Energy Institute Hrvoje Poža of Croatia (EIHP), the German Energy Agency (dena), the Greek Centre for Renewable Energy Sources (CRES), the Sustainable Energy Authority of Ireland (SEAI), the Italian National Agency for New Technologies, Energy and Sustainable Economic Development (ENEA), the Lithuanian Energy Agency (LEA), the Energy and Water Agency of Malta (EWA), the Netherlands Enterprise Agency (RVO), the Portuguese Energy Agency (ADENE), the Slovak Energy and Innovation Agency (SIEA), and the Belgian communication agency REVOLVE. The agencies work together under the leadership of the ENEA. The project is financed by the EU LIFE programme and has a duration of 36 months (2024–2027). The results of the project include several public reports. This report represents Deliverable 2.3 and the output of Task 2.3 within Work Package 2, led by the German Energy Agency (dena). The expertise of all partner agencies was essential for the creation of the Deliverable, which serves as a basis for further project activities on SMEs and non-obligated companies, e.g. within Task 4.4 “Adapt and build voluntary programmes for non-obligated companies and SMEs”.

3. Methodology

This report is based on qualitative and quantitative comparative analysis of existing programmes that support SMEs in voluntarily undergoing EA or introducing EnMS in the ten partner countries. It includes programmes that target specifically SMEs and programmes that provide support to all enterprises regardless of their size. In view of the new definition of obligated enterprises in the revised EED, this report differentiates between the following target groups:

- Large enterprises with low energy consumption under 10 TJ on a three-year average (non-obligated enterprises)
- Energy-intensive SMEs with energy consumption above 10 TJ on a three-year average (obligated enterprises)
- SMEs with low energy consumption under 10 TJ on a three-year average (non-obligated enterprises)

The scope of the report includes programmes and policies motivating and supporting SMEs in the implementation of audits and EnMS/EMS, whether directly or indirectly. Indirect motivation can be created e.g. when a programme supports only the implementation of EEM if they have been identified through an audit or EnMS/EMS. The report does not include programmes or policies supporting the implementation of EEM in general without any connection to EA or EnMS. Programmes supporting the implementation of environmental management systems¹² were included in the scope of this report because they contribute to fulfilment of EED obligations if they comprise energy-related analyses.

To avoid duplication of the analysis by the European LEAP4SME project, which mapped programmes under the scope of this report until 2020,¹³ this report only includes only programmes that were implemented between 2021 and 2024. In order to reflect national actions taken by the MS to mitigate the energy crisis that started in the winter of 2022 following Russia's attack on Ukraine, the partner countries were asked to provide additional information on broader programmes targeted at SMEs within national recovery plans and energy saving plans and to indicate their connection to EA, EnMS and resulting EEM.

For the purpose of this mapping, the identified programmes and policies were divided into following categories:

1. **Financial support:** This category applies when the primary aim is to support enterprises financially in conducting EA, introducing EnMS or implementing EEM resulting from them. This category is further divided into the following subcategories to detail different forms of financial support:
 - 1.1. **Loan:** This subcategory applies when enterprises receive money for a specific purpose subject to an obligation to repay this money within a specified timeframe. The loan is paid out after submission of an application, verification and authorisation of the payment.

¹² Examples include standards by the International Organization for Standardization (ISO) such as ISO 50001, ISO 50005, ISO 140001 and the European Eco-Management and Audit Scheme (EMAS).

¹³ Paffard et al., LEAP4SME (ed.), Existing support measures for energy audits and energy efficiency in SMEs, 2021, available at <https://leap4sme.eu/wp-content/uploads/2021/07/LEAP4SME-D2.2-Mapping-SME-energy-policies-in-Europe.pdf>, last accessed 20 March 2025.

- 1.2. **Grant:** This subcategory applies when enterprises receive a direct payment of money for a specific purpose, either in advance or by way of a reimbursement, for money spent for a specific purpose. The reimbursement is made after submission of proof, verification and authorisation of the payment.
- 1.3. **Tax deduction:** This subcategory applies when enterprises can reduce their tax payments after submitting proof of certain predefined requirements.
- 1.4. **Combination of measures:** This subcategory applies when enterprises receive support through a combination of measures, e.g. a loan in which part of the money is granted.
2. **Information and advice:** This category applies when the primary aim is to support enterprises by providing information or advice on conducting EA, introducing EnMS or implementing EEM resulting from them. The category is further divided into the following subcategories:
 - 2.1. **Information/guidance:** This subcategory applies when enterprises receive information or guidance, such as via websites, events or consultations.
 - 2.2. **Awareness raising:** This subcategory applies to measures undertaken to disseminate knowledge and raise awareness of the benefits of EA, EnMS and EEM resulting from them.
 - 2.3. **Capacity building/training:** This subcategory applies when enterprises receive free training or other forms of capacity-building support, e.g. in the form of seminars or workshops.
 - 2.4. **Benchmarks/tools:** This subcategory applies when the policy or programme provides tools or benchmarks that allow enterprises to analyse their energy consumption profile and/or compare it with other companies, with the ultimate goal of improving energy efficiency.
3. **Cooperation and exchange:** This category applies when the primary aim is to enable cooperation and exchange between enterprises in relation to audits, EnMS or EEM, e.g. within specialised networks or other platforms.

The first two categories, “financial support” and “information and advice”, are part of the LEAP4SME project. This ensures that the results of the LEAP4SME project are comparable with this analysis. The third category, “cooperation and exchange”, was introduced in this report with the specific intention of addressing this programme type, given that it is explicitly referenced in Article 11 of the revised EED. The questionnaire contained a fourth category, termed “policies and regulations”. The key difference between this category and the others was that it covers programmes adopted as laws or directives. The analysis has shown that the issue of whether or not a programme has been adopted through a legislative procedure plays no significant role in its success or its outcomes for participants. For this reason, the category was dissolved and the respective programmes allocated to other categories, based on the type of support they provide. Hereinafter, the analysis only refers to “programmes” and differentiates only between their support categories. Similarly, some subcategories that were part of the questionnaire were also dissolved, and the programmes were assigned to the subcategories described above.¹⁴

¹⁴ This applies to the following twelve categories of the questionnaire: 1.2 - Subsidy, 1.4 - Guarantees, 1.5 - Equity capital, 1.8 - Other financial measure(s); 2.4 - Energy audit centre, 2.6 - Combination of measures, 2.7 - Other information/advice measures; 3.1 - Obligation, 3.2 - Standard, 3.3 - National strategy/plan, 3.4 - Other; 4.2 - Other.

To collect information and make use of the partner countries' expertise, the German Energy Agency (dena) developed a questionnaire in the form of an Excel spreadsheet. All partner agencies contributed to the development of this questionnaire, which is provided in Chapter 9.4.

The agencies were asked to fill in information on all programmes in their country which support SMEs in conducting audits, introducing EnMS or implementing EEM resulting from them. The requirements under Article 8 of the old EED and the requirements under Article 11 of the revised EED served as the basis. While the resulting mapping does not claim to be comprehensive, it includes all the programs that the experts from the partner agencies considered important for this analysis. Given that most of the partner agencies are directly or indirectly involved in the implementation of the Energy Efficiency Directive at the national level, they are considered to possess the relevant expertise and experience necessary to identify key programs. Additionally, the partner agencies represent more than one third of the EU countries, spanning various regions and varying in size and economic structure. Therefore, the findings from the mapping and analysis offer insights that are relevant to different European countries and the EU as a whole.

The questionnaire included two Excel spreadsheets: one gathering general information on programmes and the other one gathering information on their performance. The first spreadsheet contained 14 open questions and four multiple-choice questions, for example, regarding the programme's target group and type of support it provides. It also contained three questions concerning the fulfilment of requirements under Article 8 of the old EED and new requirements under Article 11 of the revised EED. The quantitative mapping of the programmes and policies in Chapter 4 of this report is primarily based on the multiple-choice answers to the questions of the first part of the questionnaire.

The goal of the second part of the questionnaire was to gather specific information for the analysis in Chapters 5 and 6. It encompassed 19 questions with open fields for answers. Two of these questions asked respondents to formulate the main results and successes for each programme, along with the barriers faced and lessons learned. It also included eight questions asking respondents to rate each programme from 1 (very low) to 5 (very high) on eight aspects (number of participants, energy savings, GHG savings, co-benefits, cost efficiency, data management, quality management and replicability for other countries). The aim of this rating was to understand the programmes' performance. The initial goals of the programme served as the reference point for this assessment. In cases where no assessment was possible (e.g. due to the lack of information), a respective option 0 (no assessment possible) was included. For each of these eight questions, the partner agencies had to provide information on why the assessment was low, medium or high, as well as the source of information.

The answers to all questions were based on the information from official evaluation reports, interviews or written exchange with implementing organisations. All ten partner agencies answered the questionnaire within a one-month period. Answers were provided from a country-specific perspective, based on each agency's internal expertise, desk research and the assistance of other national institutions, such as ministries and national and regional agencies implementing the programmes. Following submission of the responses to dena and an initial review, virtual meetings were held with some partners for clarification and to gain deeper insights. Further information was obtained through desk research and written communication with the partner agencies.

4. Mapping of existing programmes

This chapter maps the programmes supporting SMEs in carrying out EA, introducing EnMS or implementing EEM resulting from them. It focuses on the programmes implemented in the ten partner countries between 2021 and 2024. A total of 53 programmes have been included in the mapping. Figure 2 below shows how these are distributed between the three programme types. With a substantial majority, 39 programmes (74%) provide financial support. Seven programmes (13%) are aimed at providing information and advice to enterprises. A further seven programmes (13%) focus on enabling cooperation and exchange, mainly in the form of enterprise networks.

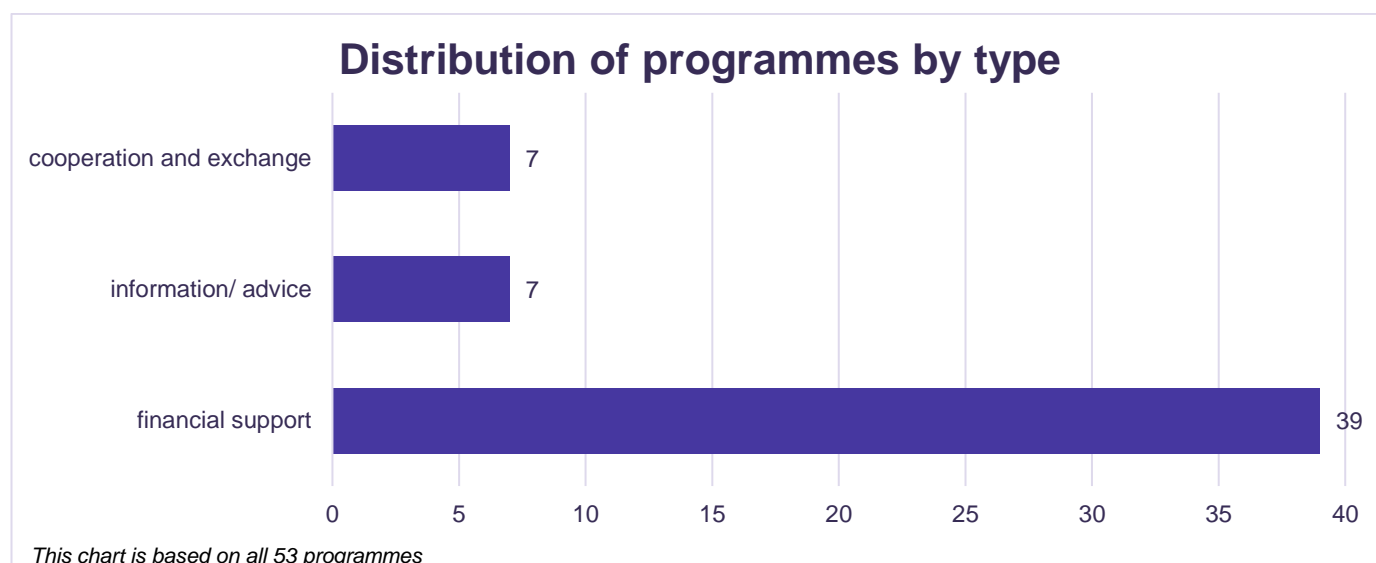


Figure 2. Distribution of all identified programmes by type

Most programmes do not differentiate between enterprises based on their energy consumption (as envisaged by the revised EED). Instead, they provide incentives either to all enterprises or to SMEs specifically. Of the 53 programmes analysed in this report, 36 programmes (68%) provide incentives to enterprises regardless of their energy consumption and size (see Figure 3 “all target groups”). 16 programmes (30%) are specifically targeted at SMEs (see Figure 3 “only SMEs”). Of these 16 programmes, ten offer support to SMEs regardless of their energy intensity, five only support SMEs with high energy consumption (obligated under the revised EED) and one programme in the Netherlands only supports SMEs with low energy consumption (non-obligated under the revised EED). Only one Portuguese programme is targeted at all enterprises with low energy consumption regardless of their size, which means that it potentially covers all non-obligated enterprises under the revised EED (see Figure 3 “only enterprises with low energy consumption irrespective of size”). The target group for this programme is defined this

way because energy-intensive enterprises in Portugal are obliged to carry out EA, introduce EnMS and implement EEM resulting from them.¹⁵

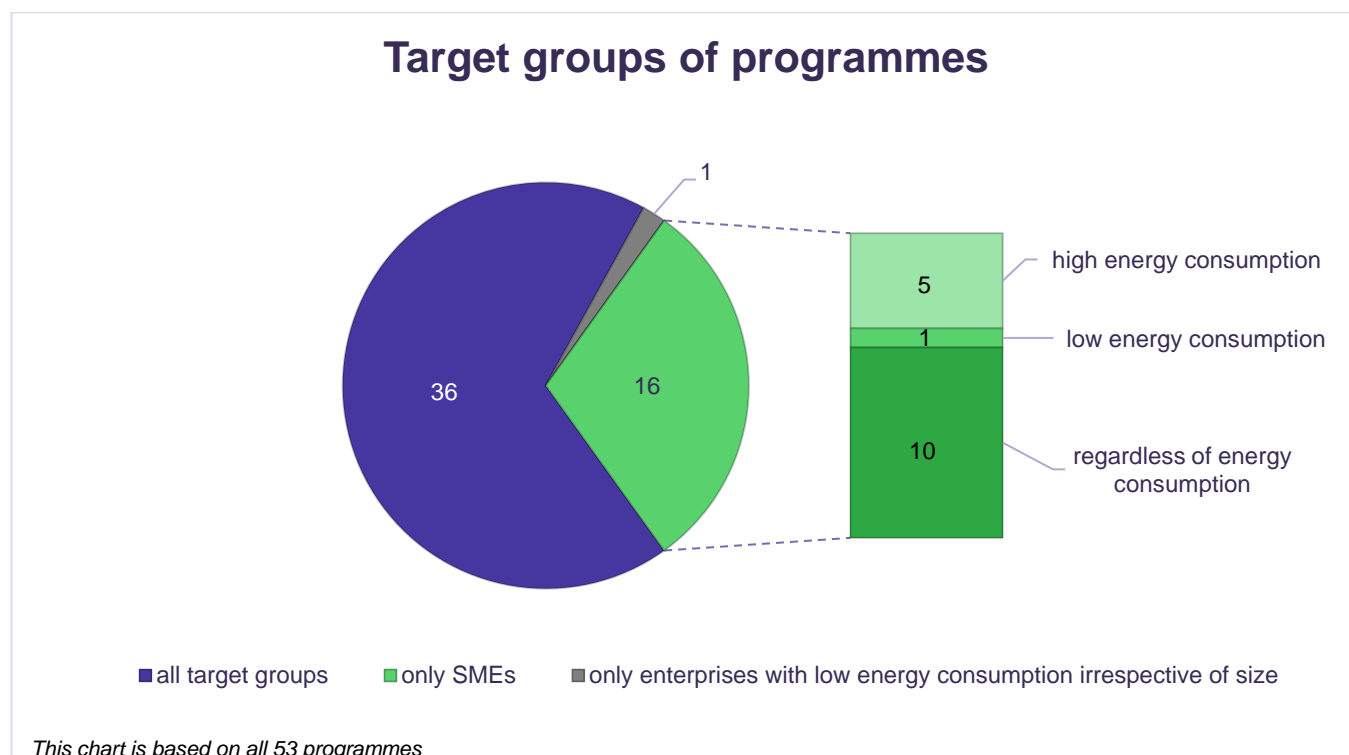


Figure 3. Target groups of all identified programmes

None of the support programmes launched by partner countries in response to the energy crisis following Russia's attack on Ukraine support EA or EnMS directly or make them a prerequisite for support. Only one of these programmes has been included in the mapping because it recommended the introduction of EnMS when providing information to enterprises on how to save energy (see Chapter 4.2).

For the purposes of this mapping, eight types of support for implementation of EA or EnMS, were identified based on the requirements of the revised EED. Figure 4 shows the types of support and indicates how many programmes provide them. Where a programme provides several types of support, it is counted multiple times. In total, 25 programmes support SMEs with the implementation of general EEM. Typically, to receive this type of support the enterprise has to undergo an EA or introduce an EnMS. A similar mechanism is used by 17 programmes that support SMEs in implementing EEM only where these EEM were identified in a prior EA. Furthermore, 22 programmes directly support SMEs in implementing EnMS and 17 programmes directly support SMEs in conducting audits. Other types of support for SMEs mentioned in the EED are only provided to a limited extent (e.g. providing concrete

¹⁵ The regulation on obligations for energy-intensive enterprises in Portugal is governed by the Management System of Intensive Energy Consumption (Sistema de Gestão dos Consumos Intensivos de Energia – SGCIE) and stipulated by Decree-Law No. 71/2008.

examples of how EnMS could help their businesses, quantifying the benefits of EEM, and developing energy efficiency networks or energy efficiency roadmaps).

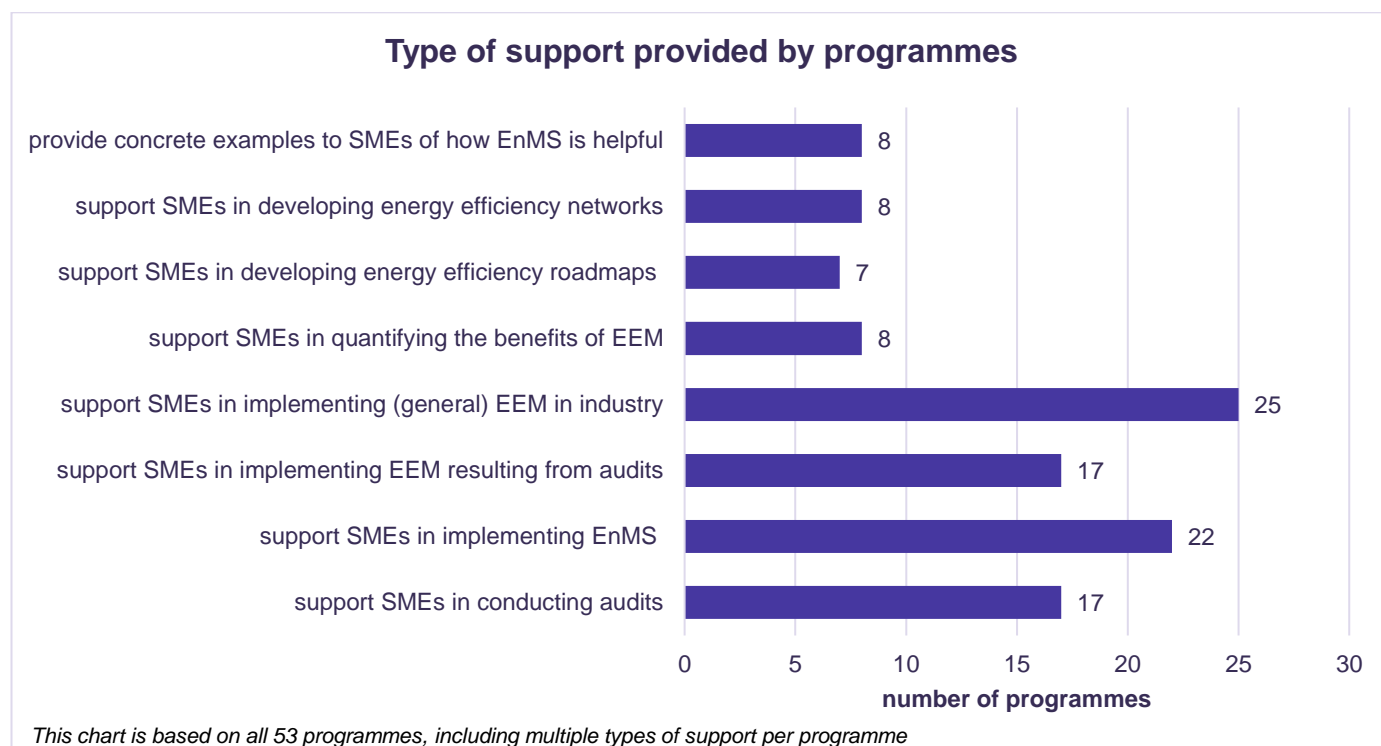


Figure 4. Type of support provided by all identified programmes

The following subchapters present the results of the mapping along the three categories of programmes: “financial support” (Chapter 4.1), “information and advice” (Chapter 4.2) and “cooperation and exchange” (Chapter 4.3).

4.1. Financial support

In total, 39 mapped programmes focus on providing financial support to enterprises. Figure 5 shows the distribution of these programmes between the subcategories defined in Chapter 3. Of these 39 financial programmes, 29 programmes (74%) provide purpose-tied grants. Five programmes (13%) enable a reduction of tax payments upon fulfilment of certain predefined requirements, e.g. providing proof that an EA, EnMS or EMS has been implemented. A further five programmes (13%) involve a combination of loan, tax deduction and/or grant; two combine a loan with a grant. The Portuguese “Energy efficiency in companies” programme provides a loan with a maximum value of 70% EEM investment costs. It also converts a maximum of 30% into a non-reimbursable grant if an ex-post energy audit shows that the EEM has led to a reduction in primary energy consumption of at least 10% or 20% – depending on what measures have been implemented. Moreover, it covers the cost of an EA that recommended

the implemented EEM.¹⁶ The Slovak "Energy efficiency and renewable energy finance facility" (SlovSEFF III) reimburses the costs of an EA and provides enterprises with a loan for EEM investments. As an additional incentive, 5–20% of the loan is paid out as non-reimbursable grant.¹⁷ One German programme offers enterprises either a grant or a loan depending on the type of measures they plan to implement.¹⁸ One Maltese programme offers enterprises the choice between a grant, a tax credit or a combination of the two in order to implement EEM resulting from a prior EA.¹⁹ Another Maltese programme offers a grant for the implementation of EEM resulting from a prior EA, supplemented by a tax credit if the enterprise fulfils additional criteria.²⁰ None of the programmes assessed in this report uses guarantees or equity capital.

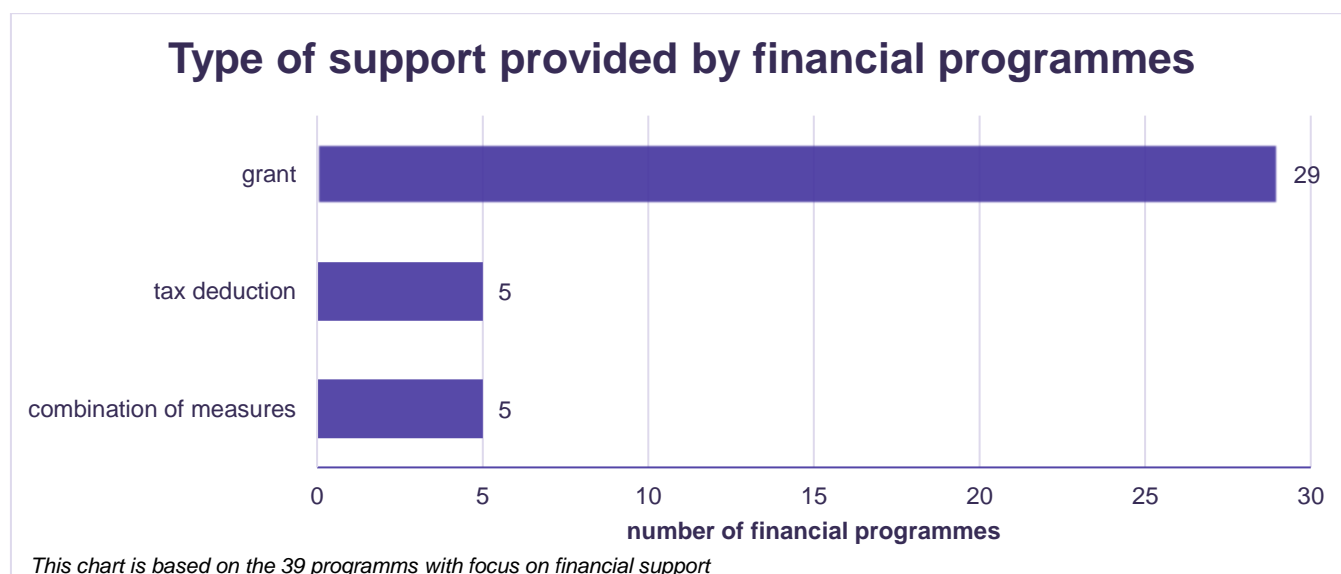


Figure 5. Type of support provided by the identified financial programmes

The MS use different mechanisms to incentivise the performance of EA, the introduction of EnMS and EMS, and the implementation of EEM resulting from them. Roughly half of the financial support programmes (21 programmes) directly finance the implementation of EA or EnMS. The others (18 programmes) indirectly finance their implementation by making them a criterion for receipt of financial support, either through tax deductions or EEM financing. Of these 18 programmes, ten provide tax abatements upon proof of an EnMS²¹ or EA²².

¹⁶ For more information on the Portuguese "Energy efficiency in companies (Call CENTRO-02-2019-18)" programme, see Annex 8.1.

¹⁷ For more information on the Slovak "Energy Efficiency and Renewable Energy Finance Facility" (SlovSEFF III), see Annex 8.1.

¹⁸ For more information on the German "Federal Funding for Energy and Resource Efficiency in the Economy", see Annex 8.1.

¹⁹ For more information on the Maltese "Investment Aid for Energy Efficiency Projects" programme, see Annex 8.1.

²⁰ For more information on the Maltese "Smart and Sustainable Investment Grant" programme, see Annex 8.1.

²¹ The following programmes provide a reduction of tax payments upon proof of an EnMS: "Electricity price compensation" (Germany), "Special Equalisation Scheme" (BesAR) (Germany), "Regulation on Measures for Avoiding Carbon Leakage caused by the National Emission Trading System for Fossil Fuel Combustion in Heat and Transport" (Germany), "Transition 4.0/5.0 Plans" (Italy).

²² The following programmes provide a reduction of tax payments upon proof of an energy audit: "Regulation on the reduction of fees for RES and high-efficiency cogeneration" (Croatia), "Energy and Gas Intensive Industries support programmes" (Italy), "Services in the public interest for relief for industrial enterprises" (Lithuania), "Improving energy efficiency in enterprises" (Lithuania), "Investment Aid for Energy Efficiency Projects" (Malta), "Smart and Sustainable Investment Grant" (Malta).

Figure 6 shows the distribution of programmes by type of financial incentive. The identified programmes incentivise enterprises to perform one of the following measures:

- (a) Conduct an EA
- (b) Introduce an EnMS
- (c) Conduct an EA or introduce an EnMS
- (d) Implement recommended EEM resulting from an EA or EnMS
- (e) Conduct an EA or introduce an EnMS, and implement EEM resulting from them.

Of 39 financial support programmes, three provide incentives only for carrying out an EA. All three directly finance the performance of an audit. Six programmes provide incentives only for implementing an EnMS (or an EMS with an energy-related component) through direct financing. One regional German programme provides an incentive for conducting an EA or implementing an EnMS through direct financing. Ten programmes provide financial incentives for the implementation of EEM but require that enterprises analyse their energy consumption through an EA or EnMS beforehand. In this way, they indirectly finance the performance of an EA or implementation of an EnMS. Finally, 19 programmes provide financial incentives for enterprises to conduct an EA or introduce an EnMS and then implement the resulting EEM.

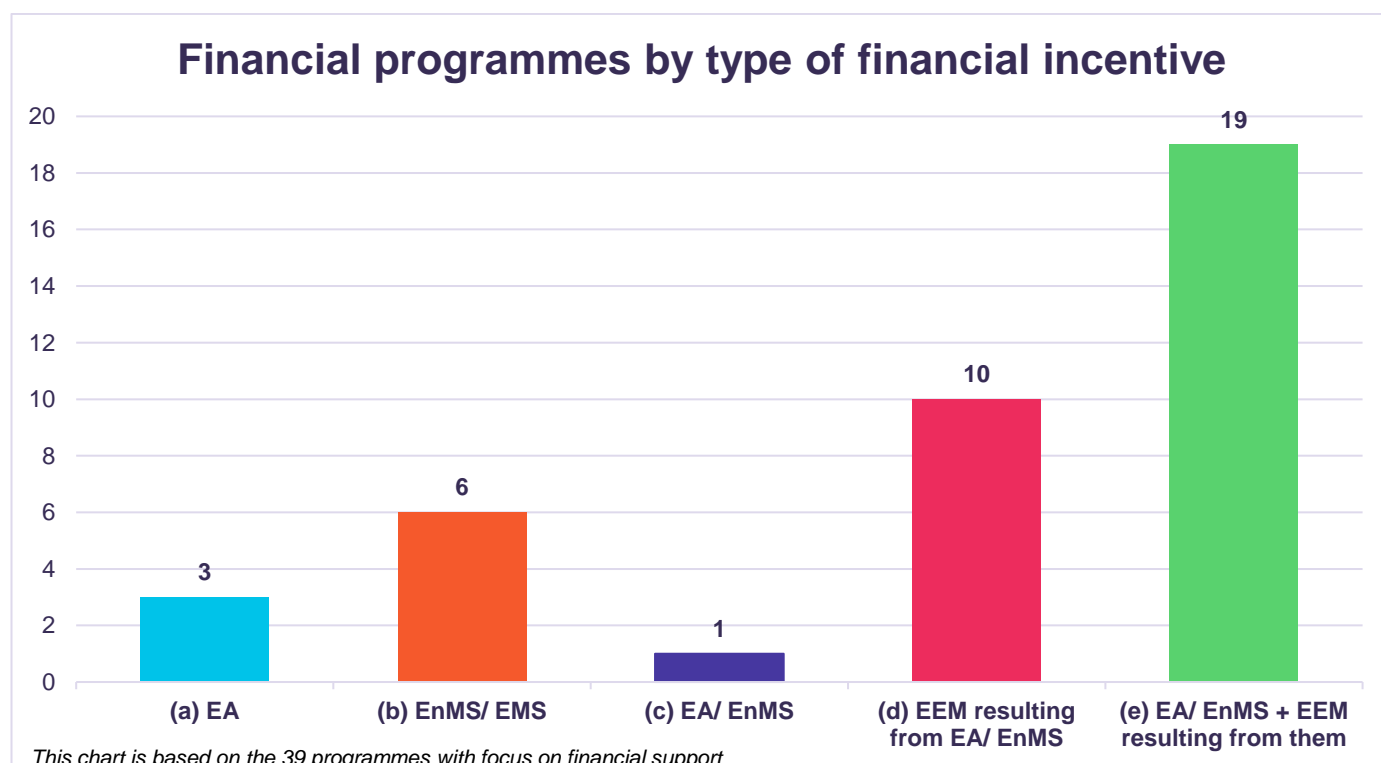


Figure 6. Financial programmes by type of financial incentive

Figure 7 shows how many financial support programmes fall within the target groups defined for the purposes of this report (see Chapter 3). Most programmes do not differentiate between enterprises based on their energy consumption but rather provide incentives to all enterprises or to SMEs specifically. Within the category of financial support, only 12 programmes (31%) are specifically targeted at SMEs. Of these, six offer support to SMEs regardless of their energy intensity. Five only support SMEs with high energy consumption. One programme, in the Netherlands, is tailored to SMEs with low energy consumption. Meanwhile, 26 programmes (67%) in the financial support category are targeted at all three target groups, i.e. at enterprises of all sizes (see Chapter 3). One Portuguese programme (2%) is tailored to enterprises with low energy consumption, regardless of their size.²³

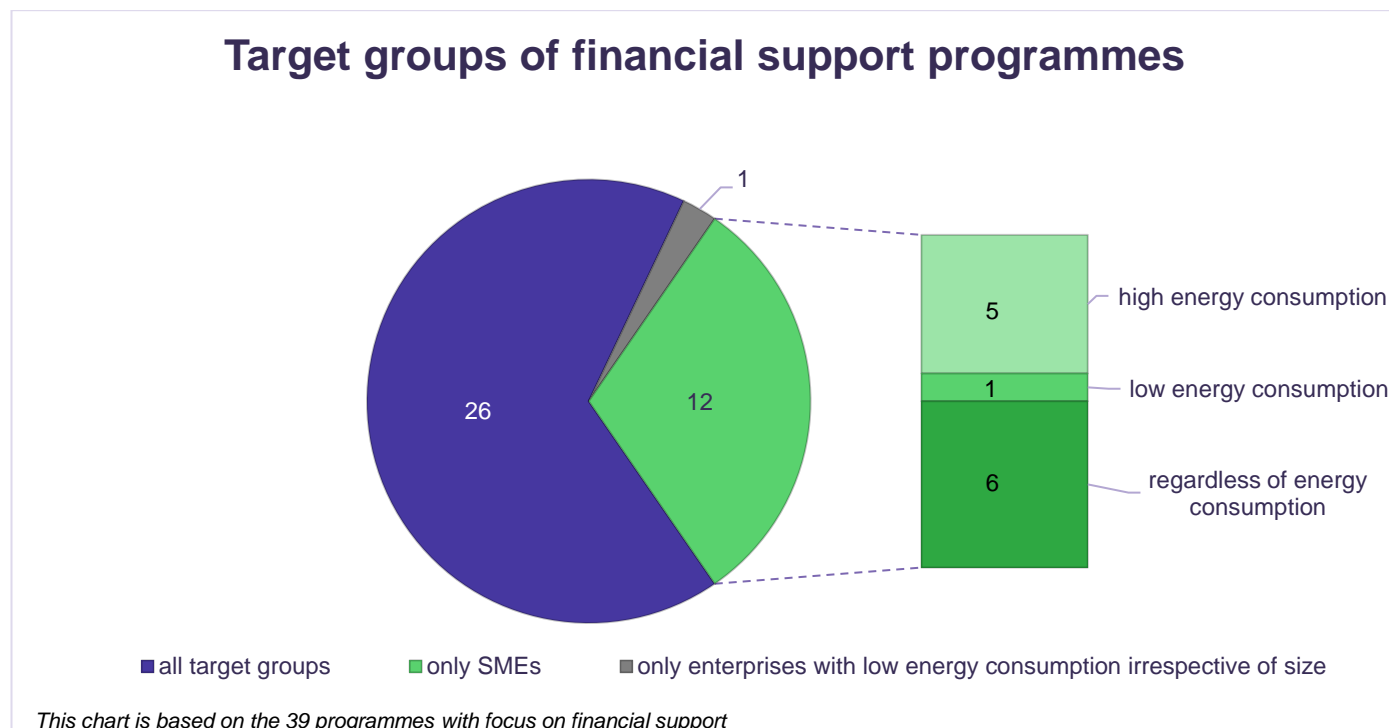


Figure 7. Target groups of the identified financial support programmes

4.2. Information and advice

Seven of the identified programmes can be assigned to the “information and advice” category. Four of these are implemented in Germany, with one programme each in Italy, the Netherlands and Ireland.

Within the “information and advice” category, seven sub-categories were covered in the questionnaire: information and guidance, awareness raising, capacity building and training, energy audit centre, benchmarks/tools,

²³ The target group of this programme is defined this way because energy-intensive enterprises in Portugal are obliged to conduct an EA, introduce EnMS and implement resulting EEM. The regulation on obligations for energy-intensive enterprises in Portugal is governed by the Management System of Intensive Energy Consumption (Sistema de Gestão dos Consumos Intensivos de Energia – SGCIE) and stipulated by Decree-Law No. 71/2008.

combination of measures and other information and advice measures. Notably, none of the seven programmes can be categorised as an energy audit centre, which is one type of support specifically recommended in Article 11 of the revised EED.²⁴ All identified programmes offer a combination of different types of support. All of them provide information and guidance as well as awareness raising, sometimes accompanied by capacity building and training on energy efficiency topics. Mostly, these services are offered in the form of public campaigns, seminars hosted either online or in person, and roadshow events. Some programmes also provide information online, including on a dedicated website, in the form of publications, best practices and fact sheets.

Other programmes, like the German “SME initiative for energy transition and climate protection” and the Italian “Training/Information and awareness campaign on energy efficiency for SMEs”, go even further by providing free online tools for energy efficiency and CO₂ data evaluation and analysis. The Italian programme provides a tool that enables SMEs to conduct energy-specific self-audits free of charge, which can be used after registration on the website of the implementing agency (ENEA). This tool helps companies to evaluate their energy consumption and identify potential energy efficiency measures.

Only one information and support measure was introduced as a reaction to the gas crisis in 2022. In Germany, a list of 150 quickly implementable, practical and low-investment measures was developed within the “Initiative for energy efficiency and climate action networks” (see Chapter 4.3). Of these 150 measures, 60 were described in detailed factsheets that offered every interested company information on how to quickly save energy and reduce energy costs. One of the factsheets was devoted to energy management systems.

The “Recognised energy saving measures list” from the Netherlands offers similar support. The country introduced an “Energy saving obligation” combined with an “Energy saving notification obligation” for all companies that use at least 50,000 kWh (approx. 0.18 TJ) of electricity or 25,000 m³ of natural gas per year, including SMEs. All companies covered by this description are obliged to implement energy saving measures with a payback period of five years or less and must prove compliance with the obligation by submitting an evaluation report to the relevant inspection body. The “Energy saving measures list” is made available to obligated enterprises in order to support them in identifying relevant measures for buildings, facilities and processes. It also contains benchmarks for companies that allow them to compare their energy performance with other enterprises.

Participation in one of the programmes is mostly free of charge. In some cases, however, additional or more detailed information and tools can only be accessed only by programme members. In case of the Irish “Green for business – LEO” programme, for example, enterprises must apply for admission to the programme in order to access information support and consultations. Small businesses with one to 50 employees are eligible to participate.

Whereas most programmes are open to all enterprises, there is one that targets one particular sector: the German “SME initiative for energy transition and climate protection” focuses on small craft businesses. Over time, this programme has developed specialist information materials and workshops for its focus industries, such as food,

²⁴ Art. 11(6) of the revised EED states that the MS are allowed to support SMEs by setting up “energy audit centres” to provide energy audits provided that they do not compete with private energy auditors. The components of such “energy audit centres” are not further defined either in the EED or in the recommendations by the European Commission setting out guidelines for the interpretation of Article 11, see Commission Recommendation (EU) 2024/2002 of 24 July 2024, OJ L, 2024/2002, 26.7.2024, available at <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32024H2002&qid=1719245800368>, last accessed 7 March 2025.

textiles and plastics. Some programmes exclude certain industries: for example, the Irish “Green for business – LEO” programme does not provide support to farming and agriculture enterprises.

As far as the requirements of Article 11 are concerned, all programmes support SMEs in conducting audits or introducing an EnMS, albeit in a rather indirect manner, e.g. highlighting the benefits of these instruments or providing relevant information. Only one programme also covers the costs of an EA or the implementation of recommendations from those audits, which is the Irish “Green for business – LEO” programme. It allows companies to work with an expert to carry out a sustainability audit and develop an action plan, specifically adapted to the needs of each individual company. The expert (called a “green consultant”) must obtain a specific qualification and be listed in a Green Service Provider Directory (in conjunction with Enterprise Ireland). The “green assessment”, implemented in the company, focuses not only on energy issues; other indicators such as biodiversity or waste management can also be analysed.

Three information and advice programmes are specifically targeted at SMEs, including energy-intensive enterprises and those with low energy consumption. However, since these programmes are free of charge and, for the most part, are openly accessible, they theoretically offer support to all enterprises – regardless of their size and whether or not they are subject to an Article 11 obligation.



Figure 8. Target groups of the identified programmes with focus on information and advice

4.3. Cooperation and exchange

Among the identified programmes, seven programmes can be assigned to the “cooperation and exchange” category. Six of them are implemented in Germany, with one further programme in Ireland.

“Climate protection companies” (Klimaschutz Unternehmen) and “Corporate network for climate protection”, both from Germany, represent one big network comprising various companies. While the former is open to all companies regardless of their size, the latter is aimed at SMEs. Neither network focuses on a specific sector or industry. “Climate protection companies” is a network of excellence that includes only companies recognised as role models for taking measures to save energy and reduce greenhouse gas emissions. The “Corporate network for climate protection” is open to any company interested in improving their energy and climate performance and offers various support and information services for its members.

“ECOPROFIT” (Germany) is a cooperation project between regional businesses, municipalities and technical experts. This public-private partnership offers companies access to a dedicated environmental management system and the opportunity to create a network that supports its introduction. At present, 29 such regional networks exist in Germany. These networks connect different stakeholders, promoting an exchange of experience, knowledge and best practices. In this way, “ECOPROFIT” facilitates cooperation across different sectors and regions to jointly address environmental challenges.

The “Initiative for energy efficiency and climate action networks” (Germany) supports enterprises in establishing small networks of five to 20 participants who work together for two to four years to set and achieve energy efficiency and climate protection goals by implementing corresponding measures. The network activities start with a baseline analysis, carried out by an internal or external energy expert. Existing analyses, e.g. from an EA, an EnMS or EMS, are credited as baseline. Every company must set a reduction target based on the first analysis; a network goal is then set and published on the initiative’s website. All companies then work together and regularly exchange on their progress on implementing measures derived from their individual baseline assessments. EnMS and EA play a crucial role within these networks. If already introduced, EnMS and EA can simplify the initial baseline process, with the network’s activities then supporting the implementation of resulting energy efficiency and environmental protection measures. Many networks are set up with the purpose of introducing an EnMS. In this case, all companies work together towards this goal, supporting each other in the process while receiving help from experts accompanying the network activities. In Germany, this initiative has established 450 networks since 2015. It is part of the German National Energy Efficiency Action Plan (NAPE 2.0) and its results are annually monitored by an external institute.

A similar approach of network activities is supported by the “KLIMAfit” programme (Germany). A consultancy or other economic stakeholder can initiate a network and act as project sponsor for five to 12 enterprises. These enterprises work together for six to nine months and receive individual on-site advice to reveal potential scope for energy saving and environmental protection and then develop a set of measures. The project sponsor, which initiates, leads and organises the network, and the consultant, which provides technical expertise, receive funding through “KLIMAfit”. A network programme that functions in a similar way is the “Bavarian environmental management and audit programme” (BUMAP). The difference between the two programmes lies in the financial support element. While “KLIMAfit” only provides financial support to the project sponsor and consultant, BUMAP provides direct financial support for all parties involved, including the network members.

The companies who belong to the “Large industry energy network (LIEN)” (Ireland) work together to improve their energy performance. Businesses must have annual energy costs of EUR 1 million to be eligible to join LIEN. Alternatively, they must obtain a certified EnMS (ISO 50001) or pursue such certification. Each company in the network must develop an energy management programme and action plan, report on their energy performance once a year, and set and review their targets. The SEAI team supports and organises the network activities and acts as project sponsor for all members.

The identified information and advice programmes do not explicitly promote the implementation of EA or EnMS/EMS. ECOPROFIT and LIEN require the implementation of an EnMS, while BUMAP supports the implementation of an EMS. None of the listed programmes explicitly require their participants to undergo an EA. Participants in the “Climate protection companies” network (Klimaschutz Unternehmen) and the “Initiative for energy efficiency and climate action network” are required to perform independent energy assessments and subsequently implement EEM. The “Corporate network for climate protection” network implemented a pilot programme that allowed its participants to test a new climate protection module of EMAS.

Of the seven identified cooperation and exchange programmes, only the “Corporate network for climate protection” is designed for SMEs.

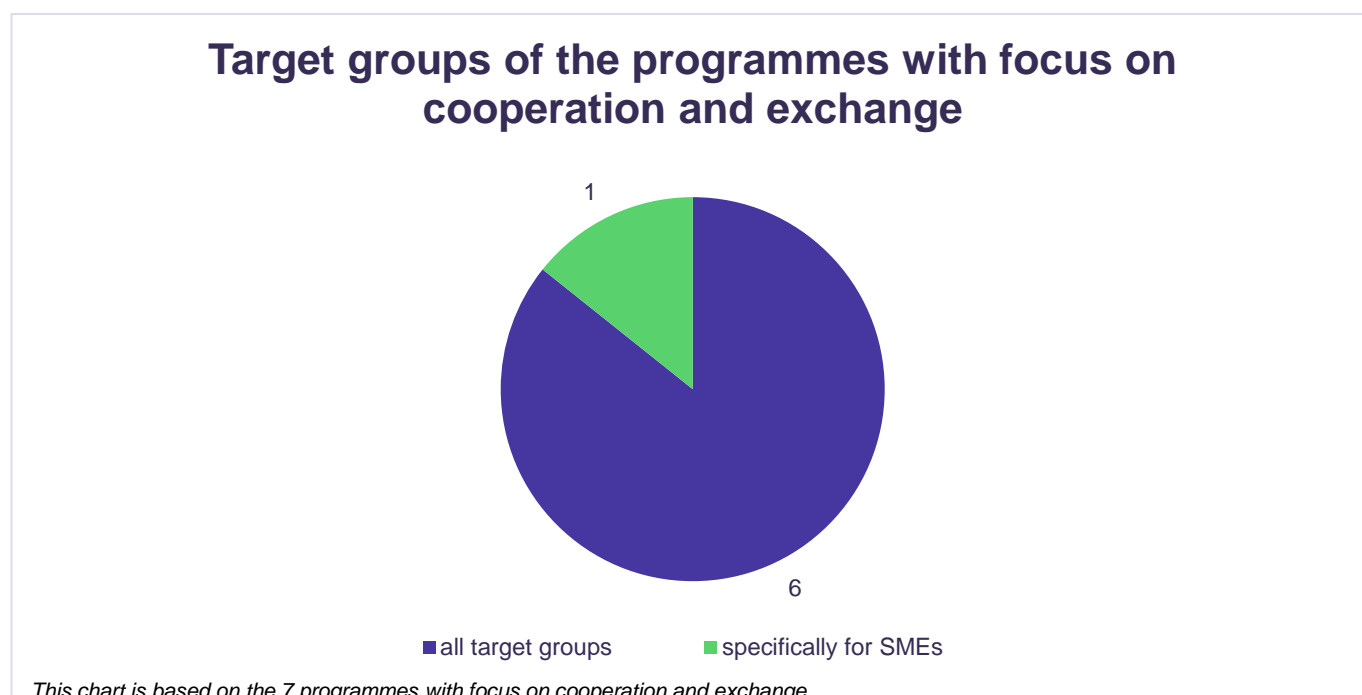


Figure 9. Target groups of the identified programmes with focus on cooperation and exchange

5. Analysis of best practices

This chapter is based on a comparative analysis of the programmes presented in the mapping (Chapter 4). It identifies best practices in supporting SMEs and other enterprises not obligated under Article 11 of the revised EED in implementing EA, EnMS and measures resulting from them. While some best practices are common to all types of programmes, others are specific to only those providing financial support, offering information and advice, or encouraging exchange and cooperation. The identified best practices provide the basis for recommendations to improve the existing or develop new support programmes, which are formulated in Chapter 6.

The analysis builds on information from the official evaluation reports of the considered funding programmes and information received directly from the implementing organisations. Official assessments were not available for all programmes from the mapping. Some programmes are still in progress and have not yet been evaluated. In other cases, programmes have been completed, but the implementing organisations could not be reached. Some programmes, whether completed or currently active, are not subject to evaluation. Nevertheless, the analysis is representative of the majority of identified programmes. Best practices are only highlighted when they have been identified as such in two or more programmes.

5.1. Best practices across programme types

Place a clear focus on SMEs. The analysis shows that a clear focus on SMEs makes it possible to tailor both conditions and support measures to best serve the needs of this target group. It also increases the likelihood of catching the attention of SMEs, which are usually reluctant to implement EA, EnMS or EEM since they are not obligated to do so and have fewer financial and human resources than larger enterprises. Programmes that specifically target SMEs – whether they are focused solely on this target group or include an SME-specific module – have higher participation rates and are rated more favourably by SMEs. For example, Malta used to have two identical programmes: one targeting enterprises of all sizes (“Investment aid for energy efficiency projects”) and another targeting only SMEs (“Smart and sustainable investment grant”). A significantly higher number of SMEs have participated in the latter programme.

Tailoring the programme based on the economic activity (i.e. for a specific NACE code) can provide further motivation for SMEs to participate. The Maltese programme “Promotion of energy audits in small and medium sized enterprises” provides higher financial support to NACE codes C “Manufacturing” and I “Accommodation and food service activities”. This encouraged SMEs, and especially SMEs in these sectors, to participate in the programme.

Reduce bureaucratic hurdles to participation. Programmes with straightforward application processes and conditions tend to demonstrate higher participation and satisfaction rates. For example, the German “Special compensation scheme” (BesAR) – which provides compensation for electricity take-off surcharges – complemented the standard application procedure with a simplified one. The latter exempts enterprises from having to conduct a complicated calculation of the electricity cost intensity in relation to gross value added, without sacrificing the requirement to obtain an energy management system and reinvest the compensation in decarbonisation measures. Enterprises with energy consumption of over 1 GWh in the previous year are free to decide whether they apply through the simple or normal procedure, with a subsequent difference in how the compensation is calculated. The

implementing organisation reported that most participants now apply through the simplified procedure. This simplification has most likely contributed programme's ability to retain the usual participation rate despite a reduction in the level of compensation pay-outs.

Create synergies between different programme types. In countries that operate several support measures of different types, creating synergies between them enables additional benefits for enterprises. One reason for this is that it forces enterprises to deal with different aspects of EA, EnMS and EEM, which leads to better outcomes. For example, participating in an information and support programme could be made a prerequisite for applying for a grant. This is the case, for example, with the Irish "Energy efficient grant": it provides grants for the implementation of energy efficiency measures identified through the "Green for business - LEO", "Green start" and "SEAI energy audit" programmes, which provide information and consultations on EAs and decarbonisation measures in general. This leads to higher-quality energy efficiency measures being implemented.

Invest time and effort into promotion. For the most part, a strong communication campaign is needed for support programmes to gain traction, since SMEs are not obliged to implement EEM and usually do not search for support programmes of their own accord. A number of strategies have proven effective ways to disseminate information:

- Involve relevant business and industry associations. The Lithuanian Confederation of Industrialists (LPK) has been actively involved in the dissemination of information on the "Services in the public interest relief for industrial enterprises" programme, which made it possible to attract a consistently high number of participants.
- Provide incentives for participating enterprises to spread information about the programme. The German "Promotion of measures to increase energy efficiency and the use of renewable energies" programme (in the federal state of Saxony Anhalt) offered a 5% increase in grants awarded to companies that publicly promoted the programme (e.g. at relevant events).
- Use existing online platforms with wide outreach. The Irish "Energy efficient grant" programme worked closely with the National Enterprise Hub, which provides information on a wide range of support programmes for enterprises of all sizes and sectors.

5.2. Financial support

Based on the data collected, it is hardly possible to draw conclusions as to what kind of financial programmes are generally more successful. The only finding of note in this regard is that measures that require enterprises to conduct an EA or introduce an EnMS as a precondition for receiving certain financial support tend to attract energy-intensive enterprises that have already done so. Their motivational effect on the target group in this report therefore appears limited. Generally, it appears that a programme's success depends not on its format, but rather on how well it is structured, managed and promoted. Some best practices in this regard are formulated below.

Combine information and financial support. Providing financial support to enterprises is often not sufficient to ensure their motivation and high-quality results. Ensuring information support regarding financing can help to avoid this issue. In the case of the Italian support programmes for energy-intensive and gas-intensive industries ("Energivori" and "Gasivori"), sectoral guidelines were published to assist companies in undergoing EA and correctly identifying effective energy-efficiency measures. Developing these guidelines was a time-consuming process and required collaboration with sectoral business associations. However, according to the implementing organisation, ENEA, the programme's success in terms of the implementation of energy efficiency measures is closely linked to the preliminary publication of sectoral guidelines.

Ensure clarity of financing conditions. It is crucial to provide full transparency concerning financial conditions. This enables SMEs to decide swiftly whether to participate in a financial support programme and feel sure that its results will be satisfactory. The Lithuanian “Implementation of energy efficiency measures of private legal entities according to energy audit reports” programme was successfully implemented because its third call (unlike the first two calls) clearly specified the measures eligible for financing and the requirements of applicants, and also provided a clear way of calculating the possible subsidy.

Monitor the quality of funded measures. Programmes that have ex-post control standards achieve better results in terms of the quality of implemented measures. This is crucial for sustaining high motivation in SMEs, encouraging them to engage further with EEM. For the programmes financing EA, quality control can be ensured, for example, by reauditing a sample of audits (free of charge) and holding an expert independent quality review to compare quality and determine areas for improvement (as is planned within the Irish “Support scheme for energy audits”). This can identify where certain auditors are not adequately qualified, an issue that can be resolved through requalification programmes. According to the implementing organisation, the Dutch “Subsidy sustainability SMEs” programme provides a “worst practice” example: the programme was abused by unprofessional energy consultants, who convinced enterprises to take part in the programme in order to access financial benefits, which resulted in low-quality audit reports. The programme was revised in 2023. Higher standards were introduced for audit reports, along with higher qualification requirements for auditors, which resulted in significantly better audit reports and higher satisfaction among the participants.

5.3. Information and advice

Conduct information campaigns focusing on specific energy efficiency instruments. Broad information campaigns, such as the German “Energy transition dialogue initiative”, reach a wide audience. However, they do not necessarily make it possible to communicate the benefits of EA or EnMS to the rather specific target group of non-obligated enterprises under Article 11. More specific programmes, such as the Italian “Training/information and awareness campaign on energy efficiency for SMEs”, which works closely with relevant business associations and organises regular in-person and online events, create channels to convey specific information (in this case on energy audits) to the relevant audience.

Provide support for specific sectors or on specific topics. Projects that focus on specific sectors or topics usually provide higher-quality information, which more frequently results in the implementation of EA, EnMS or EEM. One reason is that input from experts, sectoral associations and participating enterprises can benefit such projects and deepen their expertise with time. One case in point is the German “SME initiative for energy transition and climate protection”, which provides information and advice to enterprises in specific trades.²⁵ The programme provides a wide array of support measures, including tailored factsheets, events and personal consultations, on energy management and especially on EEM. Its participants evaluate it as very important in supporting them throughout the whole process of defining and implementing EEM. Another example is the German Competence centre for energy efficiency through digitalisation (KEDi). KEDi also focuses on SMEs and provides various support measures that aim to increase energy efficiency through digitalisation, i.e. introducing energy management software. This makes it possible to provide more targeted support.

²⁵ Bakeries, butchers, hairdressers, car repair shops, metal construction companies, dry cleaners and carpentry shops.

Provide personal consultations to small enterprises. Providing personal consultations from experts, as in the German “SME initiative for energy transition and climate protection”, or guiding small enterprises through a sustainability audit and designing an action plan, as in the Irish “Green for business - LEO” programme, is highly appreciated by enterprises and more frequently results in actual implementation of EEM.

Provide online tools that allow automated analysis of energy consumption and costs. One example is the E-Tool offered in the German “Initiative for energy transition and climate protection”. The E-Tool allows enterprises to analyse their energy consumption and receive information on sector-specific, cost-effective energy-efficiency measures without significant effort or additional costs. Furthermore, it allows enterprises to collect the information needed to conduct a real audit or introduce an EnMS. It also provides an overview of existing support programmes. Since the E-Tool is based on the requirements of ISO 16247 and ISO 50005, it can provide the basis for undergoing a real audit or introducing an EnMS. A similar self-audit tool has been introduced within the Italian “Training/information and awareness campaign on energy efficiency for SMEs”.

Share information materials and online tools developed in one country with other countries. This allows direct transfer of high-quality information with minimal costs. For example, the German “Initiative for energy transition and climate protection” is planning to share its E-Tool with partners in Luxembourg. A continuous, cross-border exchange of information between organisations implementing relevant programmes is crucial to promote this knowledge-sharing.

5.4. Cooperation and exchange

Include elements of energy management systems. Even if a network programme does not directly support the introduction of an energy management system (e.g. the German “KLIMAfit” and “BUMAP” programmes), it can include certain elements to facilitate smooth preparations for introduction of an actual EnMS. The German “Initiative for energy efficiency and climate action networks” (IEEKN) includes elements of ISO 50001 as an initial assessment of a company’s energy efficiency potential, consultations with a professional energy consultant and preparing a final report based on the plan-do-check-act (PDCA) approach. If network participants already have an EnMS, participation in such a network would require less effort and allow them to focus on the implementation of EEM. ISO 50005 could also be relevant in this context, as it presents a simplified version of ISO 50001 and is particularly suitable for SMEs.

Make membership of an energy efficiency network a prerequisite for energy costs compensations and grants. The German “Initiative for energy efficiency and climate action networks” (IEEKN) shows that this can provide additional motivation to participate in the programme and achieve energy savings. For enterprises with low energy intensity, membership in an IEEKN network serves as an alternative to introducing an EnMS to access compensation payments through the “Carbon leakage regulation” (BECV) and the “Special equalisation scheme” (BesAR). Moreover, in the “Federal funding for energy and resource efficiency in the economy” (EEW), the fifth module (transformation plans) includes a bonus for companies that are registered and actively participate in an IEEKN network.

Network programmes can be financed by the state or self-financed through membership fees. Both models function well and have specific features. State-financed programmes are more widespread, stable and can potentially reach more enterprises. By contrast, self-financed programmes can be organised as “excellence networks”

that have a high entrance barrier and only admit enterprises that have achieved significant progress in terms of energy efficiency. In the latter case, enterprises benefit from their network membership status and receive additional information, support and networking opportunities. A case in point is the German network “Climate protection enterprises” (Klimaschutz Unternehmen). However, as such issues are dependent on membership fees, it can become difficult to exclude members that no longer live up to the programme’s standards.

6. Recommendations for improving existing programmes and developing new ones

This chapter provides an overview of the requirements of Article 11 of the revised EED with regard to support programmes for non-obligated companies, including SMEs. It also formulates recommendations for existing and potential new support programmes to ensure compliance with the requirements of the EED. The recommendations build on the mapping (Chapter 4) and analysis (Chapter 5).

Provide more information support

All MS analysed in this report have at least two programmes that fulfil at least one of the obligations and recommendations to support SMEs under Article 11. As demonstrated in Chapter 4, the vast majority of programmes provide financial support. Only a few MS (four out of ten) operate information and advice programmes. The analysis conducted in this report shows that SMEs often lack not only financial resources, but also the expertise needed to fulfil the requirements of an EA or EnMS, to evaluate the identified EEM and make an informed decision on their implementation. Consequently, financial programmes that also provide information support (e.g. in the form of information materials), or make participation in an information programme a prerequisite for receiving financing, achieve better results in terms of the quality of implemented measures. Supplementing the existing programmes with an informational component would contribute to achieving the goals of Article 22 of the revised EED, namely ensuring dissemination of information on energy-efficiency improvement measures across all relevant target groups, including SMEs.

Promote exchange programmes

As highlighted in the revised EED, energy efficiency networks (as well as other exchange formats) can be helpful in stimulating and supporting SMEs to conduct EA, introduce EnMS and implement EEM. At present, only Germany and Ireland make use of this instrument. While not all countries might have suitable preconditions for establishing a fully-fledged national energy efficiency network,²⁶ it is worth considering developing at least regional, sectoral or topic-specific exchange formats (e.g. targeted at introducing a specific EnMS) since they have multiple benefits and low operating costs. Existing networks in Germany and Ireland can provide a blueprint that can be easily replicated by other countries. Some networks, such as the German “Energy efficiency and climate actions networks” (IEEKN), readily provide support to countries willing to replicate their model.

Keep track of updates concerning the EED

The revised EED includes new obligations and recommendations concerning programmes for SMEs. Two of them imply developing programmes that support enterprises in developing energy efficiency roadmaps and establishing energy efficiency centres. So far, few programmes exist that support enterprises with energy efficiency roadmaps. Furthermore, no existing energy audit centres have been identified. This could be attributed to the fact that, as yet, neither format has been clearly defined by the European Commission. It would, therefore, be advisable to monitor

²⁶ Germany, for example, has a strong tradition of organising enterprises in regional and sectoral networks.

updates regarding EED implementation to inform potential adjustments to existing programmes or the need for new programmes, based on new requirements.

Establish synergies between different programme types

Countries with a wide range of support measures could consider identifying and leveraging synergies between different support programmes. The analysis shows that information and advice programmes can serve as a crucial step in encouraging enterprises to apply for financial support, while cooperation and exchange programmes can play an important role in the implementation of the financed measures.

Provide targeted support

The analysis clearly shows that programmes providing targeted support are more accessible and achieve higher uptake. This targeting not only includes focusing on a particular target group (e.g. SMEs) but also on specific sectors, measures and technologies. A clear focus facilitates higher-quality support and outcomes due to continuous knowledge accumulation. In some cases, these programmes feature an established network of experts and stakeholders who can provide additional support to the programme and its participants.

Pay attention to large companies with low energy consumption

Under the revised EED, obligated companies are defined based on their energy consumption and not on their size. This means that large companies with low energy consumption are no longer obligated to undergo an EA. They also do not fall under the new obligation to introduce an EnMS. Article 11(8) requires MS to encourage this group to take these actions voluntarily. Therefore, it is advisable to consider this target group in the existing and new support programmes to tap into additional energy saving potential. Some existing programmes provide support to all companies not obligated under the EED, including both SMEs and large enterprises with low energy consumption. This could be a suitable definition of the target group to comply with the new requirements of the EED.

Promote existing support programmes for SMEs

While some countries may consider developing additional support programmes, others face the issue of low participation rates in existing programmes. This is not surprising since non-obligated enterprises do not necessarily have intrinsic motivation to search for programmes to support them in voluntarily undergoing an audit, introducing an EnMS or implementing measures resulting from them. With this in mind, proactive promotion through different methods and channels is crucial to ensure that these programmes gain traction and fulfil their potential. Chapter 6 highlights potential ways to promote existing support programmes more effectively.

Reduce complexity

Simplicity and transparency are particularly important aspects for SMEs, as they usually have limited human and financial resources to commit to lengthy and complex application processes. It is notable that a significant number of programmes analysed in this report achieved higher participation and satisfaction rates after simplifying their application procedure and qualifying criteria. For some, such as programmes supporting the implementation of complex energy-efficiency measures, it may be necessary to ensure ongoing support throughout the delivery phase.

Ensure adequate data management and quality control

The analysis shows that no detailed evaluation of results is available for some ongoing programmes and even for some completed programmes. In order to demonstrate and, where necessary, improve a programme's efficacy,

collection and evaluation of data on its outcomes is crucial. This can require measures including ad-hoc checks, surveys and self-declarations. For programmes aimed at all target groups, it is also important to differentiate between obligated and non-obligated companies to ensure that the latter group receives sufficient support in compliance with Article 11.

Ensure exchange between EU Member States

Current programmes cover the whole spectrum of support measures outlined by the EED.²⁷ When considering improving one of the existing programmes, or establishing a new programme, it is highly advisable to consider the experience within the respective country and within the EU. Projects such as LEAP4SME or LEAPto11 provide information materials and, more importantly, a platform for exchange between countries on possible support measures. This should be used proactively in order to facilitate a transfer of knowledge, while saving the time and costs involved in designing new programmes and searching for potential improvement for the existing ones. According to the information provided by the partner countries for this report, the vast majority of programmes could be replicated effectively in other countries. Moreover, some implementing agencies are ready to provide the necessary support for this replication.

²⁷ Except for energy audit centres, which have not yet been further defined or established by Member States.

7. Conclusions

The revised EED introduces a new definition of enterprises obligated to conduct energy audits and introduce energy management systems. Obligated enterprises are no longer defined based on their size, but rather on their energy consumption, and therefore include SMEs. At the same time, the Directive recognises that non-obligated SMEs need special support due to their limited human and financial resources. It also provides obligations and recommendations to the EU MS to develop programmes encouraging and supporting them in the voluntary implementation of EA, EnMS and EEM resulting from them.

The mapping in this report shows that there are over 50 programmes in ten EU MS that provide such support to SMEs (whether they focus specifically on this target group or not). The vast majority of them – over 70% – provide financial support. The remaining 30% are equally divided between programmes that offer information and support and those that encourage cooperation and exchange between enterprises. The existing programmes mostly include measures to support SMEs in undergoing audits (approx. 35% of all programmes), introducing energy management systems (approx. 40%) or implementing energy efficiency measures resulting from them (approx. 50%). Only a few programmes include specific types of support, such as developing energy efficiency roadmaps or networks (15% each).

The mapping shows that only one of the programmes launched as a reaction to the energy crisis following Russia's attack on Ukraine also explicitly encouraged SMEs to conduct an EA or introduce an EnMS. This shows that connecting support programmes with EA or EnMS is not common practice when it comes to immediate measures aimed at crisis mitigation.

When it comes to the target group, most programmes (around 70%) support all companies irrespective of their size, while only around 30% are aimed specifically at SMEs. Few programmes offer specific support for large enterprises with low energy consumption, which may be because these companies are not specifically mentioned as a target group in the revised EED.

The majority (over 70%) of identified financial support programmes provide grants. The remaining programmes either provide access to tax deductions or offer a combination of grants, tax deductions and loans. Around 50% of all financial support programmes offer direct financial support for conducting energy audits or introducing energy or environmental management systems. The others incentivise the performance of audits or the introduction of EnMS/EMS indirectly by using them as precondition for certain financial support or, alternatively, finance the implementation of energy-efficiency measures resulting from them.

Within the “information and advice” category, the programmes analysed in this report offer information or guidance on audits, EnMS and/or energy-efficiency measures. They also raise awareness, sometimes accompanied by capacity building and training through different online and in-person formats. Most programmes are free of charge; one even covers the costs of energy audits and the implementation of recommendations from them. As far as the target group is concerned, most programmes provide information to all enterprises, while only one is targeted specifically at SMEs.

Almost all cooperation and exchange programmes are implemented in Germany. This can be explained in part by the structure of its economy (e.g. a significant number of energy-intensive SMEs) and a strong tradition of business and industry associations. Each German network has a different focus, ranging from networks specifically supporting enterprises in introducing an environmental management system to networks encouraging enterprises to set energy efficiency goals and others connecting enterprises that have made significant progress in decarbonisation in an excellence network.

The collected information permits analysis of the conditions and results of existing programmes. Based on this analysis, the report identifies a range of best practices that can be useful for improving the existing programmes and developing new ones. An important best practice, which is applicable to all programmes, is to ensure a clear focus on SMEs (in the form of either SME-specific programmes or, in the case of programmes for enterprises of all sizes, SME-specific modules). Furthermore, the analysis shows that it is important to establish synergies between different types of support, invest time and effort in promoting existing programmes that might not be familiar to SMEs, and reduce the complexity of the application process and qualifying criteria.

Financial programmes appear to be most successful when they provide additional information to support the implementation of financed measures, have clear qualifying criteria and control the quality of the outcomes. Information and advice programmes benefit from a clear focus (both in terms of the target group and information provided) and from providing tailored support to small enterprises (e.g. in form of personal consultations). A further recommendation is to make active use of information materials available in other programmes and in other countries. Cooperation and exchange programmes appear most effective when they directly support the introduction of an EnMS/EMS or are based on specific standards concerning actual energy audits or energy management systems. A strong incentive for participation in networks is making membership a condition of financial support. Existing programmes also demonstrate that networks can be either state-financed or self-financed (i.e. through membership fees).

Regarding compliance with the revised EED, existing programmes and policies cover the whole spectrum of support measures required or recommended in the Directive. At the same time, there is a clear tilt towards financial support, which can be effectively supplemented with information and exchange programmes. Improved links between existing programmes – especially in countries with an array of programmes in place – can create synergies and provide additional benefits for SMEs. While it might be necessary to establish new support programmes in some countries (e.g. to support the development of energy-efficiency roadmaps or establish energy audit centres), in other countries it may be worth investing time and effort into the promotion of the existing programmes to improve their outreach. A significant number of existing programmes for SMEs could benefit from reducing the complexity of the application process and qualifying criteria, ensuring sufficient data management and quality control, and facilitating exchange between programmes aimed at supporting the implementation of the revised EED.

8. References

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9. Annexes

9.1. Financial support programmes in the analysed countries

Table 1. Financial support programmes in the analysed countries

Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
Croatia	<p>Increasing energy efficiency and the use of renewable energy sources in manufacturing industries (KK.04.1.1.01) (2018) (351-04/18-13)</p> <p>Povećanje energetske učinkovitosti i korištenja obnovljivih izvora energije u</p>	2018 – 2023	https://strukturnifondovi.hr/en/natjecaji/povecanje-energetske-ucinkovitosti-koristenja-obnovljivih-izvora-energije-pro-izvodnim-industrijama/	1.3 - Grant	<p>The programme provides financial support to companies in the form of grants for conducting energy audits, implementing an EnMS, and implementing (general) energy efficiency measures in the industrial sector. It is open to large enterprises with low energy consumption as well as SMEs.</p> <p>Regarding EnMS, it supports investments in:</p>

²⁸ In accordance with the questionnaire used to collect information for this report (see Chapter 9.4)

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Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
	proizvodnim industrijama (KK.04.1.1.01) (2018.) (351-04/18-13)				<ul style="list-style-type: none"> Smart meters and devices for more detailed monitoring of energy consumption Introduction of building automation and management systems Introduction of remote reading systems for energy and water consumption and systems for control meters for energy and water
Croatia	<p>Increasing energy efficiency and the use of renewable energy sources in manufacturing industries and in the service sector (tourism, trade) (KK.04.1.2.01) (2018.) (351-04/19-13)</p> <p>Povećanje energetske učinkovitosti i korištenja obnovljivih izvora energije u proizvodnim industrijama i u uslužnom sektoru (turizam, trgovina)</p>	2018 – 2023	https://strukturnifondovi.hr/en/natjecaji/povecanje-energetske-ucinkovitosti-i-koristenja-obnovljivih-izvora-energije-u-usluznom-sektoru-turizam-trgovina/	1.3 - Grant	<p>The programme provides financial support to companies in the form of grants for conducting energy audits, implementing an EnMS, and implementing (general) energy efficiency measures in the industrial sector. It is open to large enterprises with low energy consumption as well as SMEs.</p> <p>Regarding EnMS, it supports investments in:</p> <ul style="list-style-type: none"> Renovation of existing or installation of new central management systems for installations and technical systems of the energy cost unit Introduction of remote reading systems for energy consumption and production and systems for energy product control meters

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Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
	(KK.04.1.2.01) (2018.) (351-04/19-13)				<ul style="list-style-type: none"> Introduction of new billing metering points for energy products
Croatia	<p>Increasing energy efficiency and the use of renewable energy sources in manufacturing industries (KK.04.1.1.03) (2020) (351-04/20-13)</p> <p>Increasing energy efficiency and the use of renewable energy sources in manufacturing industries (NPOO.C1.2.R1-I2) (2021) (351-04/21-13)</p> <p>Povećanje energetske učinkovitosti i korištenja obnovljivih izvora energije u proizvodnim industrijama</p>	<p>2020 – 2023</p> <p>2021 – 2023</p>	https://strukturnifondovi.hr/en/natjecaji/povecanje-energetske-ucinkovitosti-i-koristenja-obnovljivih-izvora-energije-u-proizvodnim-industrijama/	1.3 - Grant	<p>The programme provides financial support to companies in the form of grants for conducting energy audits, implementing an EnMS, and implementing (general) energy efficiency measures in the industrial sector. It is open to large enterprises with low energy consumption as well as SMEs.</p> <p>Regarding EnMS, it supports investments in:</p> <ul style="list-style-type: none"> Implementation/reconstruction of comprehensive systems with the aim of reducing energy consumption through automation of control systems and measurement and monitoring systems such as SCADA, CNUS, smart meters and devices for more detailed monitoring of energy consumption Renovation of existing or installation of new central management systems for installations and technical systems of the project unit

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Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
	(KK.04.1.1.03) (2020.) (351-04/20-13) Povećanje energetske učinkovitosti i korištenja obnovljivih izvora energije u proizvodnim industrijama (NPOO.C1.2.R1-I2) (2021) (351-04/21-13)				<ul style="list-style-type: none"> • <i>Introduction of a system for remote reading of energy consumption and production, and a system of control meters for energy sources</i> • <i>Introduction of new payment metering points for energy sources and water</i>
Croatia	Support to businesses to transition to an energy-efficient and resource-efficient economy (2022) (NPOO.C1.1.1.R4-I1.01) Support to companies for the transition to an energy-efficient and resource-efficient economy (2024) (NPOO.C1.1.1.R4-I1.02)	2022 – 2026 2024 – 2026	https://fondovieu.gov.hr/pozivi/13	1.3 - Grant	<p>The programme provides financial support to companies through grants to implement EnMS and general energy efficiency measures in the industrial sector. It is open to large enterprises with low energy consumption as well as SMEs.</p> <p>The call focuses on new investments in environmentally friendly production processes and resource efficiency in small and medium-sized enterprises (SMEs) and private mid-cap companies, particularly from energy-intensive industries, with the aim of achieving the EU Taxonomy goals.</p>

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Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
	<p>Potpora poduzećima za tranziciju na energetske i resursno učinkovito gospodarstvo (2022) (NPOO.C1.1.1.R4-I1.01)</p> <p>Potpora poduzećima za tranziciju na energetske i resursno učinkovito gospodarstvo za 2024. godinu (NPOO.C1.1.1.R4-I1.02)</p>				
Croatia	<p>Investing in energy efficiency measures and high-efficiency cogeneration in the processing industry</p> <p>Modernization fund program - EU ETS accelerates the transition towards climate neutrality</p> <p>Ulaganje u mjere energetske učinkovitosti i</p>	2024 – 2027/2028	https://mzost.gov.hr/poziv-za-dodjelu-sredstava-modernizacijskog-fonda-ulaganje-u-mjere-energetske-ucinkovitosti-i-vi-sokoucinovitu-kogeneraciju-u-preradjivackoj-industriji-referentni-broj-mf-2024-2-1/9821	1.3 - Grant	<p>The programme provides financial support to companies for the implementation of EnMS and general energy efficiency measures in the industrial sector. It is open to large enterprises with low energy consumption as well as SMEs.</p> <p>Regarding EnMS, it supports investments in:</p> <ul style="list-style-type: none"> <i>Implementation/reconstruction of comprehensive system regulation aimed at reducing energy consumption through the automation of</i>

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
	visokoučinkovitu kogeneraciju u prerađivačkoj industriji u sklopu programa - Modernizacijski fond - EU ETS ubrzava prijelaz prema klimatskoj neutralnosti				<p><i>control systems and measurement and monitoring systems. SCADA (Supervisory Control and Data Acquisition), CNUS (Centralised Network Control System), smart meters and devices for more detailed monitoring of energy consumption</i></p> <ul style="list-style-type: none"> • <i>Renovation of existing or installation of new central management systems for installations and technical systems of the project unit</i> • <i>Introduction of systems for remote reading of energy consumption and production, and control meters for energy sources</i> • <i>Introduction of new payment metering points for energy sources and water</i>
Croatia	<p>Regulation on the reduction of fees for RES and high-efficiency cogeneration</p> <p>Uredba o kriterijima za plaćanje umanjenje naknade za obnovljive izvore energije i</p>	2020 – present	https://www.hrote.hr/nova-uredba-o-kriterijima-za-placanje-umanjenje-naknade-za-oieivuk#:~:text=Vlada%20RH%20je%20donijela%20Uredbu,0%2C013936%20EUR%2FkWh.	1.6 - Tax deduction	<p>The programme provides financial support to companies through tax deductions for the implementation of energy efficiency measures resulting from energy audits. It is open to large enterprises with low energy consumption as well as SMEs. The conditions for participation in the programme are as follows:</p>

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Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
	visokoučinkovitu kogeneraciju (OIEiVUK)				<ul style="list-style-type: none"> • <i>Proof of implementation of energy efficiency measures that originated from energy audits (with a payback period of less than three years)</i> • <i>Submission of an energy audit report</i>
Germany	Energy cost containment programme Energiekostendämpfungsprogramm	07/2022–12/2022	https://www.bafa.de/DE/Energie/Energiekostendaempfungsprogramm/Energiekostendaempfungsprogramm_node.html	1.3 - Grant	<p>The programme is a measure created in response to the rising electricity prices caused by the Russian war of aggression against Ukraine. It provides a grant to companies (regardless of their size) particularly affected by rising energy prices. It does not directly promote the implementation of an energy management system, but the requirements for eligibility indirectly support it.</p> <p>The funding is subject to the following conditions:</p> <ul style="list-style-type: none"> • <i>The company may not engage in extensive tax avoidance and may not use tax havens</i> • <i>The company's management must fully waive an increase in its remuneration and the variable remuneration component for the current financial year</i>

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Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
					<ul style="list-style-type: none"> The company either operates an energy management system in accordance with DIN EN ISO 50001, DIN EN ISO 50005, or an environmental management system in accordance with Regulation (EC) No 1221/2009, or implements energy efficiency measures whose costs are amortised within three years
Germany	<p>Federal funding for energy and resource efficiency in the economy: Module 3 - measurement, control and regulation technology, sensors and energy management software</p> <p>Bundesförderung für Energie- und Ressourceneffizienz in der Wirtschaft (EEW) – Zuschuss: Modul 3 Mess-, Steuer- und Regelungstechnik, Sensorik und Energiemanagement-Software</p>	2019 – 2028	<p>https://www.foerderdatenbank.de/FDB/Content/DE/Foerderprogramm/Bund/KfW/energieeffizienz-u-prozesswaerme-kredit-3.html</p> <p>https://www.kfw.de/inlandsfoerderung/Unternehmen/Energie-Umwelt/F%C3%B6rderprodukte/Energieeffizienz-und-Prozessw%C3%A4rme-aus-Erneuerbaren-Energien-(295)/?redirect=497472</p>	1.3 - Grant	<p>Modul 3 of the programme provides financial support to companies (not SME-specific) in the form of a loan or a grant, including for the implementation of EnMS. Companies receive a grant for the acquisition and installation of EnMS software, including the costs of employee training.</p> <p>The amount of funding depends on the size of the company.</p> <ul style="list-style-type: none"> Small companies: 45% of eligible costs Medium-sized companies: 35% of eligible costs.

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
					The maximum amount is EUR 20 million (regardless of company size).
Germany	Electricity price compensation Strompreiskompensation	2013 – present	https://www.foerderdatenbank.de/FDB/Content/DE/Foerderprogramm/Bund/BMWi/behilfen-fuer-indirekte-co2-kosten.html	1.3 - Grant	<p>The programme provides financial support to companies (regardless of their size) potentially affected by carbon leakage due to the European Union Emissions Trading System, through the payment of compensation. This is not a direct funding programme for EnMS or audits, but the requirements for participants create an incentive to implement relevant measures.</p> <p>The following conditions must be met in order to receive the compensation:</p> <ul style="list-style-type: none"> • Operation of an EnMS (the requirements pursuant to Section 10 (1) of the BEHG Carbon Leakage Regulation (BECV) apply accordingly), • Implementation of climate protection and energy efficiency measures that result from the EnMS

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
					<ul style="list-style-type: none"> <i>Renewable energy: From 2023, it is considered equivalent to measures (a & b) if the company covers 30% of its electricity requirements with electricity from renewable sources</i>
Germany	Special equalisation scheme Besondere Ausgleichsregelung - BesAR	2012 – present	https://www.bafa.de/DE/Energie/Besondere_Ausgleichsregelung/Ueberblick/ueberblick_node.html#:~:text=Am%201.,%E2%80%9EBesondere%20Ausgleichsregelung%E2%80%99C%20im%20EEG%20.	1.3 - Grant	<p>The funding programme provides financial support through grants to companies (regardless of their size) by covering costs incurred due to the Renewable Energy Sources Act (EEG), the Combined Heat and Power Act (KWKG) or connection to offshore grid infrastructure. It is not a direct funding programme for EnMS or audits, but the requirements for participants provide an incentive for relevant actions.</p> <p>Requirements:</p> <ul style="list-style-type: none"> <i>Provide proof of operating an EnMS (in accordance with DIN EN ISO 50001 or DIN EN ISO 50005),</i>

Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
					<ul style="list-style-type: none"> ○ <i>Alternatively: Membership of a registered energy efficiency and climate protection network</i> • <i>Provide proof of energy-efficient actions, i.e. that the enterprise has</i> <ul style="list-style-type: none"> ○ <i>implemented all economically feasible measures identified in the energy management system (if any were identified), and</i> ○ <i>invested in energy-efficiency measures identified in the energy management system equivalent to at least 100% of the received compensation.</i>
Germany	Regulation on measures for avoiding carbon leakage caused by the national emission trading system for fossil fuel combustion in heat and transport	2021 – present	https://www.bmuv.de/fileadmin/Daten_BMU/Download_PDF/Ge-setze/becv_vo_bf.pdf	1.6 - Tax deduction	The programme provides financial support to companies (regardless of their size) that may be affected by carbon leakage due to the German National Emissions Trading System (nEHS) through a tax deduction . This is not a direct funding programme for EnMS or audits , but the requirements

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
	Verordnung über Maßnahmen zur Vermeidung von Carbon-Leakage durch den nationalen Brennstoffemissionshandel (BECV)				<p>for participants create an incentive for relevant actions.</p> <p>Requirements:</p> <ul style="list-style-type: none"> • <i>EnMS in accordance with DIN EN ISO 50001 or an environmental management system in accordance with Regulation EG No 1221/2009</i> • <i>Companies whose total energy demand of fossil fuels was less than 10 GWh in the three years before the accounting year are allowed to operate a non-certified energy management system based on DIN EN ISO 50005:2021, at least at the implementation stage</i> • <i>Implementing "economically feasible" efficiency measures identified in the energy management system</i> • <i>Reinvesting a certain proportion of the received compensation in energy-efficiency measures</i>

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Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
Greece	<p>Change device for businesses</p> <p>Αλλάζω συσκευή για τις επιχειρήσεις</p>	2024 – 09/2025	<p>https://exoikonomo-epixeiro2023.gov.gr/</p> <p>https://www.tovima.com/finance/greece-announces-subsidies-for-smes-to-improve-energy-efficiency/</p>	1.3 - Grant	<p>The programme provides financial support to companies through grants for conducting energy audits and implementing energy efficiency measures resulting from these audits. It is open to large enterprises with low energy consumption as well as SMEs. It partially covers the costs for two energy audits. Additionally, the following installations are financed:</p> <ul style="list-style-type: none"> • <i>Heating systems using heat pumps (including solar thermal systems to increase the efficiency of heat pumps and heat storage)</i> • <i>Solar heating systems</i> • <i>Smart devices for measuring energy consumption</i> <p>Other energy-saving interventions, including the installation of energy-efficient equipment and systems to save energy during production processes, storage, distribution of products and company operations.</p>

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Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
Greece	Save to business Εξοικονομώ- Επιχειρώ	02/2024– 05/2024	https://greece20.gov.gr/enarxi-ypovolis-aitiseon-gia-to-programma-veltiosi-tis-energeiakis-apodosis-epicheiriseon-toy-tritogenoys-tomea/ https://www.mdcstiakis.gr/en/news-insights-90/news-112/improving-the-energy-efficiency-of-companies-in-the-tertiary-sector-pre-publication-2306	1.3 - Grant	<p>The programme provides financial support to companies through grants for conducting energy audits, implementing energy management systems, and implementing general energy efficiency measures. It is open to large enterprises with low energy consumption as well as SMEs.</p> <p>The programme fully subsidises (100%) the conduct of two energy audits. It also focuses on the energetic modernisation of buildings and non-building facilities of existing companies.</p>
Greece	Region of Epirus - European structural and investment funds ΠΕΠ Ηπείρου: Ενίσχυση ΜΜΕ για επενδύσεις τεχνολογικού εκσυγχρονισμού και εξοικονόμησης ενέργειας	2018 – present	https://www.espa-epirus.gr/invitations/3403?version=5526	1.3 - Grant	<p>The programme provides financial support to companies through grants for the implementation of general energy efficiency measures. It is open to large enterprises with low energy consumption as well as SMEs. The aim of the action is to assist existing SMEs in achieving the following:</p> <ul style="list-style-type: none">• <i>Integration of automation systems and technological modernisation to produce modern and high-quality products and services</i>

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
					<ul style="list-style-type: none"> Investments in the implementation of new product and service standardisation systems tailored to market demand Investments in energy-saving systems
Ireland	Support scheme for energy audits (SSEA)	2021 – present	https://www.seai.ie/blog/support-for-energy-audits	1.3 - Grant	<p>The programme provides financial support to SMEs with annual energy and heating costs of at least EUR 10,000 through grants for conducting energy audits. The audit must be carried out by an SEAI Registered Energy Auditor.</p> <p>As long as Article 8 remains valid, energy-intensive SMEs will remain eligible for funding. However, after the transposition of Article 11, these companies will be exempt from support.</p>
Ireland	Energy monitoring & tracking system	2022 – 2026	https://www.enterprise-ireland.com/en/supports/energy-monitoring-and-tracking-systems https://grantway.in-duct.net/grant/enterprise-ireland/energy-monitoring-and-tracking-systems-em-	1.3 - Grant	<p>The programme provides financial support to companies through grants for implementing general energy efficiency measures. It is open to large enterprises with low energy consumption as well as SMEs. Eligible costs include assets that consist of</p>

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
			t/d2eMZQm18WeDLE3vzrx4qYV7		new hardware equipment for energy metering and tracking systems.
Ireland	Energy efficiency grant – LEO	2023 – present	https://www.localenterprise.ie/green	1.3 - Grant	The programme provides financial support to SMEs through grants for implementing energy efficiency measures identified in audits and otherwise. Any business with up to 50 employees that has completed one of the named prerequisite consultancy or audit programmes is eligible for the programme. The EEG funds practical energy efficiency measures, including upgrading to LED lighting, replacing heat pumps, and upgrading refrigeration units, ovens and dishwashers, helping businesses reduce their long-term energy costs.
Ireland	The green transition fund (Climate planning fund for business [CPFB] and enterprise emission reduction investment fund [EERIF])	06/2022–2023	https://www.enterprise-ireland.com/en/supports/become-more-sustainable	1.3 - Grant 2.2 - Awareness raising 2.3 - Capacity building/training 2.5 - Benchmarks/tools	The programme provides support to companies (regardless of their size or energy consumption) at various stages of their decarbonisation journey, ranging from initial planning and capability building to investment, research and innovation. Companies are funded for the following measures:

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Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
				2.7 - Other information/ advice measures 3.2 - Standard 3.3 - National strategy/plan 4.1 - Networks	<ul style="list-style-type: none"> • <i>Advisory support to develop an initial sustainability or decarbonisation action plan</i> • <i>Receiving expert advice to introduce best practice systems and reduce costs and resources, including activities related to energy management systems (identifying energy sources and energy users, establishing Energy Performance Indicators (EnPIs), identifying energy, emissions and cost savings opportunities, considering renewable energy generation potential and recommending appropriate system(s), providing suggestions on the format and frequency of Energy Reports, providing advice on the implementation of software tools to measure, manage and report, assisting with preparation of an Energy Policy and Management System based on a 'Plan, Do, Check, Act' philosophy, advising on other technical and financial supports, etc.)</i>

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
Italy	Energy and gas intensive industries support programmes Energivori/Gasivori	2015 – present	https://energivori.csea.it/Energivori/ https://gasivori.csea.it/Gasivori/	1.6 - Tax deduction	<p>The programme provides financial support to energy-intensive companies (regardless of their size) in the manufacturing sector through tax deductions that are available upon the implementation of energy audits and energy efficiency measures resulting from these audits. The enterprises voluntarily apply for partial tax relief on purchased electricity or gas by registering with the Environmental Energy Services Fund (CSEA), a government agency. In return, they are required to conduct an energy audit every four years, in compliance with the UNI CEI 16247-1-3 technical standard. Energy-intensive industries must implement at least one of the energy efficiency measures identified in the audit within the four-year period between mandatory energy audits.</p>
Italy	Regional incentives for SMEs to implement measures that allow for the reduction of energy consumption in production processes or to install	2021 – 2024	https://www.bandiregione.lombardia.it/servizi/servizio/bandi/ambiente-energia/efficientamento-energetico/incentivi-riduzione-consumi-energetici-imprese-l-in-stallazione-impianti-fotovoltaici-eventuali-sistemi-accumulo-	1.3 - Grant	<p>The regional programme provides financial support to SMEs through a grant for the implementation of general energy efficiency measures. The Lombardy Region promoted incentives for SMEs to reduce energy consumption in production processes or to install photovoltaic systems for self-consumption. The</p>

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Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
	photovoltaic systems for self-consumption Lombardy Incentivi per la riduzione dei consumi energetici delle imprese e per l'installazione di impianti fotovoltaici, con eventuali sistemi di accumulo, da destinare all'auto-consumo		destinare-autoconsumo-RLT12020010303		call for proposals provided three different lines of funding: <ul style="list-style-type: none"> • <i>Lines 1 and 2 provided 50% of costs for consultancy, certified technical assessments, design, project management and testing of interventions, capped at 10% of total costs.</i> • <i>Line 1 provided 40% of eligible expenses for energy efficiency measures (EEMs), with a minimum investment of EUR 80,000.</i> • <i>Line 2 provided 30% of eligible expenses for the installation of photovoltaic systems, potentially including energy storage systems.</i>
Italy	Transition 4.0/5.0 plans Piano Transizione 4.0/ Piano Transizione 5.0	Transition 4.0: 2019 Transition 5.0: 2024	https://www.mimit.gov.it/it/transizione40 https://www.italiadomani.gov.it/it/Interventi/investimenti/transizione-4-0.html https://www.mimit.gov.it/it/incentivi/piano-transizione-5-0 https://www.gse.it/servizi-per-te/attuazione-misure-pnrr/transizione-5-0	1.6 - Tax deduction	The programme provides financial support to companies (regardless of their size or energy consumption) through a tax deduction for the implementation of energy management systems and general energy efficiency measures . It promotes investment in new digital technologies aimed at optimizing energy consumption. There are two separate routes for investment in new capital goods on Italian territory: the Transition 4.0 (digital) and the more

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
			https://www.itali-adomani.gov.it/content/sogei-ng/it/Interventi/investimenti/transizione-5-0.html		ambitious Transition 5.0 (digital and energy). Transition 5.0 offers a structured and targeted incentive to encourage investments that combine digitalisation and energy savings, with more advanced rules of use and monitoring compared to the previous Transition Plan 4.0.
Lithuania	<p>Implementation of energy efficiency measures of private legal entities according to energy audit reports</p> <p>Privačių juridinių asmenų energijos vartojimo efektyvumo priemonių įgyvendinimas pagal energijos audito ataskaitas</p>	2021 – 2026	<p>https://apva.lrv.lt/lt/veiklos-sritys-319/projektu-finansavimas-1758/energetika-1852/privaciujuridiniu-asmenu-energijos-vartojimo-efektyvumo-igyvendinimas-pagal-energijos-audito-ataskaitas-27727/</p> <p>https://commission.europa.eu/document/download/e4569d35-7ab0-4445-8fa6-017357d04546_en?file-name=LT_FINAL%20UP-DATED%20NECP%202021-2030%20%28English%29.pdf</p>	1.3 - Grant	The programme provides financial support through a grant for implementing energy efficiency measures resulting from energy audits . It is open to large enterprises with low energy consumption as well as SMEs . The programme offers compensation payments to private legal entities that have conducted an energy audit and, as of 1 January, 2021, implemented energy efficiency improvement measures specified in the audit report, which result in final energy savings. The minimum energy savings after implementation of the project must be no less than 20 MWh/year (approx. 0.072 TJ/year).

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Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
Lithuania	<p>Services in the public interest relief for industrial enterprises</p> <p>Viešuosius interesus atitinkančių paslaugų lengvata pramonės įmonėms</p>	2021 – 2028	<p>https://www.baltpool.eu/viap-lesos/viap-administravimas/</p> <p>https://www.baltpool.eu/en/psos-funds-administration/</p> <p>https://energy.ec.europa.eu/system/files/2022-08/lt_final_necp_main_en.pdf</p>	1.6 - Tax deduction	<p>The programme provides financial support to industrial enterprises (energy-intensive SMEs and large companies with low energy consumption) through a tax deduction for implementing energy efficiency measures recommended in energy audit reports, aiming for annual energy savings of around 70 GWh. Companies are required to conduct an energy audit every four years to ensure the effectiveness of their energy-saving actions.</p>
Lithuania	<p>Improving energy efficiency in enterprises</p> <p>Energijos vartojimo efektyvumo didinimas įmonėse</p>	2022 – 2027	<p>https://eimin.lrv.lt/lt/veiklos-sritys/es-fondu-investicijos/2021-2027-m-programavimo-laikotarpis/2-prioritetas-zalesne-lietuva/didinti-energijos-vartojimo-efektyvuma-pramones-imonese-sostines-ir-vidurio-ir-vakaru-lietuvos-regionas/</p> <p>https://commission.europa.eu/document/download/e4569d35-7ab0-4445-8fa6-</p>	1.3 - Grant	<p>The programme provides financial support to companies through a grant for implementing energy efficiency measures resulting from audits. It is open to large enterprises with low energy consumption as well as SMEs. It can be structured as follows:</p> <ul style="list-style-type: none"> • <i>Improving energy efficiency in industrial enterprises.</i> <i>This activity promotes energy efficiency audits, followed by investments in environmentally friendly equipment and technological</i>

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Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
			017357d04546_en?file-name=LT_FINAL%20UP-DATED%20NECP%202021-2030%20%28English%29.pdf		<p>solutions to reduce energy consumption and greenhouse gas emissions. The Ministry of Economy and Innovation is responsible, and the support is granted through a competitive grant process, aiming for annual savings of 4,830.20 GWh in energy and 96.56 ktCO₂ in emissions.</p> <ul style="list-style-type: none"> • Energy efficiency training. This activity focuses on providing education and competence-building in energy efficiency for industrial enterprises, managed by the Lithuanian Confederation of Industrialists (LPK).
Malta	Investment aid for energy efficiency projects	2018 – 2023	https://maltaenterprise.com/support/energy-efficiency-projects	1.3 - Grant 1.6 - Tax deduction	<p>The programme provides financial support to companies (regardless of their size or energy consumption) through a grant, tax deduction, or a combination of both. The focus of the support is the implementation of energy efficiency measures (both general and EEM resulting from audits).</p> <p>Financial aid is awarded to enterprises if their project is supported by either an energy audit or a specific</p>

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
					proposal assessment prepared by a certified energy auditor or warranted engineer. Approved projects must commence within six months from the date they are approved and should be completed within 36 months of the approval date. A project is considered to have commenced when the firm enters a contractual obligation that makes it economically difficult to abandon the project.
Malta	Smart and sustainable investment grant	2021 – 2023	https://maltaenterprise.com/sustainable	1.3 - Grant 1.6 - Tax deduction	The programme provides financial support to SMEs through a grant or a tax deduction . The focus of the support is the implementation of energy efficiency measures (both general EEM and those resulting from audits). Eligible investments may benefit from a cash grant of up to EUR 100,000 capped at 50% of the eligible cost in machinery and equipment that helps the applicant become more sustainable. A further tax credit of up to EUR 40,000 may be awarded if the criteria established in the guidelines are met.

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Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
Malta	Retrofit	2024	https://fondi.eu/what-funding-is-available/retrofit/	1.3 - Grant	<p>The programme provides financial support to companies (regardless of their size or energy consumption) through a grant for implementing energy efficiency measures (both general and EEM resulting from audits).</p> <p>Retrofit is aimed at supporting investments that addressing the high upfront costs of building renovations in the private sector, particularly commercial buildings. Eligible actions include those that reduce the primary energy demand of a building by decreasing energy use for heating, cooling, ventilation, hot water and lighting. This includes actions involving systems for the above energy uses, as well as interventions on the building envelope to reduce the energy demand needed for these functions.</p>
Malta	Promotion of energy audits in small and medium-sized enterprises	2018	https://energywater-agency.gov.mt/schemes-1/	1.3 - Grant	<p>The programme provides financial support to SMEs through a grant for conducting energy audits. The financial aid is awarded to enterprises that are listed under the De Minimis Regulation or the General Block Exemption Regulation to carry out an energy audit. Through this scheme, SMEs can engage</p>

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
					certified energy professionals (i.e. energy auditors) to analyse and outline the entity's energy-related activities. By undertaking an energy audit, businesses can identify actions and investments that can be made to reduce energy consumption daily, resulting in lower energy bills and overall expenditure.
Netherlands	Subsidy sustainability SMEs Subsidie verduurzaming MKB	2021 – 2023	No website available	1.3 - Grant	The programme provides financial support to SMEs with low energy consumption through a grant . The relevant aspects of the programme for this report include assisting companies with conducting audits, implementing general energy efficiency measures (in industry), and quantifying the benefits resulting from energy efficiency measures. 80% of the cost of the audit is subsidised; 80% of the support for implementation is subsidised.
Portugal	Energy efficiency in companies (Call CENTRO-02-2019-18)	2020 – 2022	http://www.centro.portugal2020.pt/index.php/programa	1.1 - Loan 1.3 - Grant	The programme provides financial support to companies with low energy consumption (regardless of their size) through a grant or loan . It assists companies in implementing energy audits or energy management systems, carrying out energy efficiency measures , and offers concrete examples of benefits of energy management systems

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Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
	Eficiência energética nas empresas (AVISO N.º CENTRO-02-2019-18)				for SMEs. It includes interventions such as installing energy-efficient technologies in production processes, upgrading building insulation, and replacing old systems with high-efficiency alternatives. Renewable energy solutions, like solar thermal panels and self-consumption energy production systems, are also promoted as part of integrated energy efficiency strategies. The programme covers necessary energy audits, both ex-ante and ex-post, to evaluate investment performance.
Portugal	Energy consumption efficiency promotion plan Plano de Promoção da Eficiência no Consumo de Energia (PPEC)	2021 – 2025	https://www.erse.pt/atividade/eficiencia-energetica/ppec-7%C2%AA-edi%C3%A7%C3%A3o/	1.3 - Grant 2.1 - Information/guidance 2.2 - Awareness raising 2.3 - Capacity building/training	<p>The programme is open to large enterprises with low energy consumption as well as SMEs. It supports companies through various types of measures:</p> <ul style="list-style-type: none"> • Grant • Information/guidance • Awareness-raising • Capacity building/training <p>Tangible measures include the implementation of general energy efficiency measures (e.g. installing</p>

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Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
					more efficient equipment to reduce consumption), while intangible measures focus on disseminating best practices to promote behavioral change. Developing energy efficiency roadmaps and energy-efficiency networks is also part of the programme.
Portugal	<p>Supporting the decarbonisation of industry / Supporting the development of decarbonisation roadmaps for industries and capacity building for companies (Recovery and Resilience Plan - Calls 03/C11-i01/2022, 02/C11-i01/2022, 01/C11-i01/2021)</p> <p>Apoio à descarbonização da indústria / Apoio à elaboração de roteiros de descarbonização da indústria e capacitação das empresas (Avisos N.º 03/C11-i01/2022,</p>	2021 – 2024	<p>https://recuperarportugal.gov.pt/transicao-climatica/descarbonizacao-da-industria/</p> <p>https://commission.europa.eu/business-economy-euro/economic-recovery/recovery-and-resilience-facility/country-pages/portugals-recovery-and-resilience-plan_en</p>	<p>1.3 - Grant</p> <p>2.3 - Capacity building/training</p>	<p>The programme provides financial support to companies through a grant, as well as through training and capacity building. It is open to large enterprises with low energy consumption as well as SMEs. The aim is to assist companies in implementing and quantifying energy management systems and to promote the development of energy efficiency measures and energy efficiency networks. The call focuses on projects that improve production processes and help Portuguese industry transition to a carbon-neutral, circular economy.</p>

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Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
	02/C11-i01/2022 e 01/C11-i01/2022)				
Slovakia	<p>EU structural and investment funds/ operational programme/ Call No. OPKZP-PO4-SC421-2018-46: Reducing energy demand and increasing use of renewable energy in enterprises. Implementation of measures/ recommendations from energy audits</p> <p>Európske štrukturálne a investičné fondy / Operačný program kvalita životného prostredia / Výzva č. OPKZP-PO4-SC421-2018-46 Zníženie energetickej náročnosti a zvýšenie využívania OZE v podnikoch</p>	2018 – 2022	https://www.op-kzp.sk/obsah-vyzvy/46-vyzva-zamerana-na-znizenie-energetickej-narocnosti-a-zvysenie-vyuzivania-obnovitelnych-zdrojov-energie-v-podnikoch-opkzp-po4-sc421-2018-46/	1.3 - Grant	<p>The programme financially supports companies through a grant for the implementation of general energy efficiency measures (in industry). It is open to large enterprises with low energy consumption as well as SMEs. The focus is on the reconstruction and modernization of industrial and related service buildings to reduce energy consumption. The aim is to improve the energy efficiency of these buildings through various sub-measures identified in energy audits, such as enhancing the thermal and technical properties of building structures and modernizing heating, air conditioning and hot water systems.</p>

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Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁸	Programme description
Slovakia	<p>SlovSEFF III - Energy Efficiency and Renewable Energy Finance Facility</p> <p>SlovSEFF III - grantový pros- triedok financovania pro- jektov udržateľnej energie</p>	2014 – 2021	https://www.siea.sk/bezplatne-poradenstvo/bezplatne-poradenstvo-pre-domac-nosti/slovseff-iii/ (currently the facility does not have an official website, as the action has already ended)	1.1 - Loan 1.3 - Grant	<p>The programme financially supports companies through a loan or grant for the implementation of general energy efficiency measures (in industry). It is open to large enterprises with low energy consumption as well as SMEs. While the programme does not directly promote energy audits, applicants must submit a form outlining their intended energy-saving measures and conduct an energy audit to ensure the effectiveness of the chosen measures in order to participate.</p> <p>The programme was financed by the sale of Emissions Trading System (EU ETS) emission certificates from Slovakia to Spain.</p>

9.2. Information and advice programmes in the analysed countries

Table 2. Information and advice programmes in the analysed countries

Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁹	Programme description
Germany	Short-term measures for energy efficiency Kurzfristmaßnahmen für Energieeffizienz	2022	https://www.effizienznetzwerke.org/uebersicht-kurzfristmassnahmen/	2.1 - Information/ guidance 2.2 - Awareness raising	<p>The programme supports companies by providing guidance and raising awareness of the implementation of energy management systems and offers concrete examples to businesses, demonstrating how energy management systems can improve their operations. It offers practical, low-investment measures to help companies in industry, commerce and services reduce energy consumption and mitigate rising costs. Over 150 short-term measures are listed, with 60 detailed in fact sheets, categorized by implementation time:</p> <ul style="list-style-type: none"> • <i>Very short notice (under four weeks),</i> • <i>Short term (up to two months),</i>

²⁹ In accordance with the questionnaire used to collect information for this report (see Chapter 9.4)

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁹	Programme description
					<ul style="list-style-type: none"> • <i>Medium term (within a few months).</i> <p>Measures are divided into people-oriented, technically oriented, and low-investment categories. One of the measures described is implementing an EnMS. The programme is open to large enterprises with low energy consumption as well as SMEs.</p>
Germany	Competence center for energy efficiency through digitalisation (KEDi) Kompetenzzentrum für Energieeffizienz durch Digitalisierung (KEDi)	2023 – present	https://www.kedi-dena.de/	2.1 - Information/guidance 2.2 - Awareness raising 2.3 - Capacity building/training 2.5 - Benchmarks/ tools	<p>KEDi is a competence center that acts as a knowledge platform, network moderator and contact point for exchange between politics, industry and users. The focus of KEDi is on improving energy efficiency in companies through digitalisation. It supports companies in implementing energy management systems and other digital solutions for energy efficiency through guidance, awareness raising, capacity building, training, and providing benchmarks and tools. Another key aspect is offering concrete examples to SMEs of how energy management systems can benefit their businesses. It is open to large enterprises with low energy consumption as well as SMEs.</p>

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Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁹	Programme description
Germany	SME initiative for energy transition and climate protection Mittelstandsinitiative Energiewende und Klimaschutz	Phase 3: 2019 – 2022 Phase 4: 2023 – 2025	https://www.mittelstand-energie-wende.de/#main-wrapper	2.1 - Information/guidance 2.2 - Awareness raising 2.5 - Benchmarks/tools	The programme supports SMEs through guidance, awareness raising, and benchmarks and tools to implement energy management systems . Since 2013, it has connected regional initiatives, offering expert advice and resources, including a wiki, videos, and practical tips for energy savings in industries such as bakeries, butchers, and hair salons. The free "E-Tool" (available at www.e-tool.de) helps SMEs assess their energy consumption, CO ₂ emissions and efficiency, and provides tools for business development, energy tax rebates and evaluating PV and heating systems.
Germany	Energy transition dialogue initiative Dialog Energiewechsel	2020 – present	https://www.energie-wechsel.de/KA-ENEF/Navigation/DE/Home/home.html	2.1 - Information/guidance 2.2 - Awareness raising	The programme supports companies through guidance and awareness raising in implementing energy management systems, conducting energy audits, and adopting energy efficiency measures . It is targeted at large enterprises with low energy consumption as well as SMEs . The nationwide campaign, "80 million together for energy transition", which is part of the programme, informs households, businesses, and local authorities on ways to optimise energy use and expand renewable energy, including through EnMS. The campaign uses digital events, information stands, and targeted content like videos and web articles to raise awareness and share

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁹	Programme description
					knowledge on energy savings and federal funding programmes.
Ireland	Green for business - LEO	2021 – 2023	https://www.localenterprise.ie/green	2.1 - Information/guidance 2.2 - Awareness raising	The programme supports small businesses through guidance and awareness raising in conducting energy audits and developing energy efficiency roadmaps. It offers services such as an introductory webinar, advice and technical support from a specialised consultant, assessment of energy and resource efficiency potentials, recommendations for sustainable changes and an online report.
Italy	Training/ information and awareness campaign on energy efficiency for SMEs Campagna di formazione/informazione e di sensibilizzazione sull'efficienza energetica per le PMI	2022 – present	https://www.eventi.enea.it/tutti-gli-eventi-enea/campagna-di-formazione-informazione-e-di-sensibilizzazione-sull-efficienza-energetica-per-le-pmi-2024.html	2.1 - Information/guidance 2.2 - Awareness raising 2.5 - Benchmarks/tools	The programme offers SMEs three types of support: awareness raising, benchmarks and tools , and information and guidance . The aim is to assist companies in conducting audits as well as implementing and quantifying energy efficiency measures. Additionally, the programme draws the attention of SMEs to concrete examples of energy management systems and their resulting benefits. Each year, at least six meetings with SMEs are held nationwide, both in-person and online. As part of the programme, companies are also introduced to the

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Country	Name of voluntary programme	Start and end date	Website	Subtype ²⁹	Programme description
					self-energy audit tool (ATENEA4SME), which is available for free on the ENEA website after registration.
Netherlands	Energy saving obligation and energy saving notification obligation Energiebesparingsplicht + Informatieplicht energiebesparing	1993 – present	Energy Saving Obligation (rvo.nl) + Energy Saving Notification Obligation (rvo.nl)	2.1 - Information/guidance 2.2 - Awareness raising 2.5 - Benchmarks/tools 2.6 - Combination of measures 2.7 - Other information/advice measures	In the Netherlands, business locations using at least 50,000 kWh (approx. 0.18 TJ) of electricity or 25,000 m³ of natural gas per year must implement energy-saving measures with a payback period of five years or less. To ensure compliance, businesses must report their energy-saving measures every four years. Enterprises who fall under the Energy Saving and Notification Obligation are provided with the Recognised Energy Saving Measures Lists (EML) . EML indicates enterprise-specific EEM with a payback period of five years or less. The measures are divided into several categories, namely buildings, facilities and processes to help businesses meet the national obligation to implement EEM. The list has proven to be a great help to enterprises.

9.3. Cooperation and exchange programmes in the analysed countries

Table 3. Cooperation and exchange programmes in the analysed countries

Country	Name of voluntary programme	Start and end date	Website	Subtype ³⁰	Programme description
Germany	Initiative for energy efficiency and climate action networks Initiative Energieeffizienz-Netzwerke (IEEKN)	2014 – 2025	https://www.effizien-znetzwerke.org/ ; https://www.bmwk.de/Redaktion/EN/Artikel/Energie/energy-efficiency-networks-initiative.html https://www.bmwk.de/Redaktion/EN/Artikel/Energie/energy-efficiency-networks-initiative.html https://www.effizien-znetzwerke.org/	4.1 - Network	The programme was launched by the federal government of Germany together with industry and business associations. It supports companies in joining or creating energy efficiency networks . The EEKN is an association of several energy efficiency networks; one network consists of at least five companies. When a network commences its activities, the savings potential of the participating companies is determined, and a joint network savings target is then formulated. All network activities, such as regularly exchanging experiences and implementing measures, are accompanied and moderated by experts. The analysis of energy saving potential can be used as an energy audit as part of the mandatory audit. Alternatively, existing energy audits can also replace or supplement the potential analysis.

³⁰ In accordance with the questionnaire used to collect information for this report (see Chapter 9.4)

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

Country	Name of voluntary programme	Start and end date	Website	Subtype ³⁰	Programme description
Germany	Corporate network climate protection Unternehmensnetzwerk Klimaschutz	09/2021 – 11/2024	https://www.klima-plattform.de/	4.1 - Network	The network and cooperation programme , conducted by the Chamber of Industry and Commerce, primarily targets small and medium-sized enterprises . It offers support in defining and implementing climate protection goals as well as employee qualification. The programme combines technical support, such as emissions monitoring, with the exchange of best practices and networking opportunities with other companies. It also includes a pilot programme for introduction of the Eco-Management and Audit Scheme (EMAS).
Germany	Climate protection companies Klimaschutz-Unternehmen	2013 – present	https://www.klimaschutz-unternehmen.de/startseite/	4.1 - Network	The programme is an excellence network exclusively for companies (regardless of their size or energy consumption) that have demonstrated outstanding achievements in climate protection and energy efficiency. Membership requires approval of the association's advisory board, which includes representatives from two different federal ministries (BMWK and BMU). The decision is based on an intensive examination and external assessment of the company's performance in the areas of climate protection and energy efficiency. The network is funded through membership fees. It does not receive government funding.

Country	Name of voluntary programme	Start and end date	Website	Subtype ³⁰	Programme description
Germany	ECOPROFIT ÖKOPROFIT	1991 – present	https://www.oekoprofit.info	2.1 – Information/guidance 2.3 - Capacity building/training 4.1 - Network	<p>This collaborative initiative between regional businesses, administrative bodies and experts (a public-private partnership) offers companies an environmental management approach that focuses on raising awareness, practical application and implementing sustainable measures. Ecoprofit operates on two main levels:</p> <ul style="list-style-type: none"> • As an environmental management system (EMS): <i>Ecoprofit serves as a practical EMS, helping companies introduce and implement measures to improve their environmental performance. This includes consultations, workshops and concrete actions to save resources, reduce waste and optimise energy usage.</i> • As a network: <i>Ecoprofit functions as a network, connecting businesses, municipalities and other stakeholders to promote the exchange of experiences, knowledge and best practices. It enables cooperation across various sectors and regions to address environmental challenges collaboratively.</i>

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

Country	Name of voluntary programme	Start and end date	Website	Subtype ³⁰	Programme description
Germany	Bavarian environmental management and audit programme Bayerisches Umweltmanagement- und Auditprogramm (BUMAP)	2017 – 2024	https://www.foerderdatenbank.de/FDB/Content/DE/Foerderprogramm/Land/Bayern/umweltorientiertes-management-bayern.html https://www.bayernportal.de/dokumente/leistung/814404910852?localize=false	4.1 - Network 1.3 - Grant	<p>The programme provides financial support to SMEs and large companies with low energy consumption (non-obligated companies according to Art. 11), both for the implementation of energy management systems and the development of energy efficiency networks. The funding is provided exclusively within the framework of project groups, but it is also possible to receive funding for individual measures within the group, such as a grant for EnMS certification.</p> <p>Eligible for funding are:</p> <ul style="list-style-type: none"> • <i>Expenses for group and individual consultations</i> • <i>Validation, certification or external audit of the introduced management system, as well as its one-time re-validation or recertification</i> • <i>Expenses of the project sponsor for organisational processing</i> • <i>Appropriate and proven expenses</i>
Germany	KLIMAFit	2021 – present	https://www.foerderdatenbank.de/FDB/Content/DE/Foerderprogramm/Land/Baden-	4.1 - Network	<p>The cooperation and exchange programme supports companies in energy efficiency by guiding them through the implementation of climate protection measures. KLIMAFit is open to</p>

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Country	Name of voluntary programme	Start and end date	Website	Subtype ³⁰	Programme description
	KLIMAFit		Wuerttemberg/klimafit.html https://www.nachhaltigkeitsstrategie.de/wirtschaft/klimaschutz/klimafit	1.3 - Grant	large enterprises with low energy consumption as well as SMEs. Participants assess their energy usage, develop strategies to improve efficiency and reduce emissions. The programme includes workshops, individual consultations and a final inspection by an independent commission. Companies receive financial support for workshops, consulting services and the inspection. Upon successful completion, they receive the "KLIMAFit Company" certificate as recognition for their efforts in energy efficiency and climate protection.
Ireland	LIEN network	1995 – present	https://www.seai.ie/plan-your-energy-journey/for-your-business/lien	2.1 - Information/guidance 2.2 - Awareness raising 2.3 - Capacity building/training 2.6 - Combination of measures 2.7 - Other information/advice measures	LIEN is a voluntary network and cooperation programme facilitated by SEAI. It supports large energy users, including some SMEs, in improving energy efficiency and decarbonising their operations. Membership is open to companies with an annual energy expenditure of over EUR 1 million or those pursuing ISO 50001 certification. SEAI provides a calendar of events, including training, decarbonisation workshops, site visits and special working groups to help members exchange expertise and explore energy-saving opportunities. Members also receive five days of free consultancy support from energy professionals to assist with decarbonisation strategies and energy management systems. LIEN helps companies implement

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

Country	Name of voluntary programme	Start and end date	Website	Subtype ³⁰	Programme description
				4.1 - Energy efficiency networks	EnMS and general energy efficiency measures , develop roadmaps and quantify the benefits of energy savings .

9.4. Questionnaire to gather information for Deliverable 2.3 from the partner countries

9.4.1. General questions

Name of programme/policy in English	Name in the original language	Website	Link to a description in English (Not necessarily the official policy/programme website, but also e.g. other websites containing information on the programme, scientific papers, presentations, international magazines, educational websites, etc.)	Start date	Finish date (if relevant)	Type of programme/policy: (please choose all the correct options for each programme) 1 - Financial support 2 - Information/advice 3 - Regulations and national strategies/plans 4 - Cooperation and exchange

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

Subtype of programme/policy: (please choose all the correct options for each programme) 1.1 - loan, 1.2 - subsidy, 1.3 - grant, 1.4 - guarantees, 1.5 - equity capital, 1.6 - tax deduction, 1.7 - combination of measures, 1.8 - other financial measure(s) 2.1 - information/guidance, 2.2 - awareness raising, 2.3 - capacity building/training, 2.4 - energy audit centre, 2.5 - benchmarks/tools, 2.6 - combination of measures, 2.7 - other information/advice measures 3.1 - obligation, 3.2 - standard, 3.3 - national strategy/plan, 3.4 - other 4.1 - energy efficiency networks, 4.2 - other	Target group: (please choose all the correct options for each programme) 1 - SMEs (energy-intensive) 2 - SMEs (low energy consumption) 3 - Large enterprises with low energy consumption (non-obligated companies accord. to Art. 11)	Target industry (please specify what industry or industries the programme/policy is targeted at)	Does the programme/policy: (please choose all the correct options for each programme) 1 - support SMEs in conducting audits 2 - support SMEs in implementing EnMS 3 - support SMEs in implementing energy efficiency measures resulting from audits 4 - support SMEs in implementing (general) energy efficiency measures in industry 5 - support SMEs in quantifying the benefits of energy efficiency efficiency measures 6 - support SMEs in developing energy efficiency roadmaps 7 - support SMEs in developing energy efficiency networks for SMEs 8 - provide concrete examples to SMEs of how energy management systems could help their businesses	Does the programme/policy include covering the costs of a) energy audits or b) the implementation of recommendations from those audits?

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

Questions related to Article 11 (6, 7, 8)				
If you answered "yes" to the previous question, what kind of financial support is provided? Under what conditions?	Does the programme/policy encourage non-obligated companies that are <u>not</u> SMEs to undergo energy audits? If yes, what kind of incentives to undergo audits are provided?	If you answered "yes" to the previous question, does the programme/policy encourage non-obligated enterprises to implement recommendations arising from those audits? If yes, what kind of incentives does it provide?	Does the programme/policy include developing energy efficiency roadmaps? ("energy efficiency roadmaps" can be developed by SMEs and non-obligated companies, see Article 11(7) of the new EED)	If you answered "yes" to the previous question, do the companies publish the roadmaps developed?

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Implementing organisation	Who funds the programme/policy?	Programme/policy description (1,300 to 3,000 characters including spaces)	Source (e.g. website, implementing organisation, etc.)

9.4.2. Specific questions

	General assessment	
Name of programme/policy in English	Main results and successes of the programme/policy (800 to 2,000 characters including spaces)	Failures, barriers, lessons learned (800 to 2,000 characters including spaces)

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Please assess each programme based on the following categories (from 1 to 5), explain your assessment and provide a source					
Number of participants:	Please explain the assessment: What is the number of participants? Does it correspond to the initial goal/expectations? Why do you assess it as low/high?	Please provide the source of the assessment (e.g. own assessment or official assessment by the implementing organisation)	Energy savings:	Please explain the assessment: What energy savings can be attributed to the implementation of the programme? Do they correspond to the initial goals/expectations? Why do you assess them as low/high?	Please provide the source of the assessment (e.g. own assessment or official assessment by the implementing organisation)
0 - no assessment possible 1 - very low 2 - low 3 - medium 4 - high 5 - very high			0 - no assessment possible 1 - very low 2 - low 3 - medium 4 - high 5 - very high		

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

GHG savings:	Please explain the assessment: What GHG savings can be attributed to the implementation of the programme? Do they correspond to the initial goals/expectations? Why do you assess them as low/high?	Please provide the source of the assessment (e.g. own assessment or official assessment by the implementing organisation)	Co-benefits:	Please explain the assessment: Are there co-benefits? If yes, what kind of co-benefits? Do they correspond to the initial goals/expectations? Why do you assess them as low/high?	Please provide the source of the assessment (e.g. own assessment or official assessment by the implementing organisation)
0 - no assessment possible 1 - very low 2 - low 3 - medium 4 - high 5 - very high			0 - no assessment possible 1 - no co-benefits 2 - minor co-benefits 3 - medium co-benefits 4 - rather important co-benefits 5 - major co-benefits		

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

Cost-efficiency (investments per energy/THG saved): 0 - no assessment possible 1 - very low 2 - low 3 - medium 4 - high 5 - very high	Please explain the assessment: How cost-efficient is the programme? Does it correspond to the initial goals/expectations? Why do you assess its cost-efficiency as low/high?	Please provide the source of the assessment (e.g. own assessment or official assessment by the implementing organisation)	Data management: 0 - no assessment possible 1 - very bad 2 - bad 3 - medium 4 - good 5 - very good	Please explain the assessment: Is there data management? Is all necessary information regularly collected, assessed and used?	Please provide the source of the assessment (e.g. own assessment or official assessment by the implementing organisation)

D2.3 PROGRAMMES AND POLICIES TO SUPPORT SMES REGARDING ENERGY AUDITS AND ENMS

Quality management 0 - no assessment possible 1 - very bad 2 - bad 3 - medium 4 - good 5 - very good	Please explain the assessment: Is there internal quality assessment of the programme? How effective is it?	Please provide the source of the assessment (e.g. own assessment or official assessment by the implementing organisation)	Replicability for other countries 0 - no assessment possible 1 - very low 2 - low 3 - medium 4 - high 5 - very high	Please explain the assessment: How replicable is the programme for third countries? Are there any success stories?	Please provide the source of the assessment (e.g. own assessment or official assessment by the implementing organisation)