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Ministry of Economy
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1. Introduction

The Annual Progress Report (APR) 2026 of the Hellenic Republic is submitted to the European Commission in line with the requirements set out in Council Regulation (EU) 2024/1263 (article 21), in the context of the reformed European economic governance framework that entered into force on April 30th 2024.

The APR is publicly available at the website of the Hellenic Ministry of Economy and Finance.

The Hellenic Fiscal Council (HFC) assessed the compliance of the budgetary outturn data with the net expenditure path set by the Council (art.23 of the Regulation). The opinion of the HFC is provided in Annex III.

All data presented are on ESA 2010 statistical basis.

2. Macroeconomic context and prospects

2.1. Macroeconomic Outturn 2025

The Greek economy continued to expand at a robust pace of 2.1% in 2025, matching the growth rate achieved in 2024. This performance was broadly in line with the projections of the 2026 State Budget (2.2%), despite elevated uncertainty and trade tensions and far above the Euro area average (1.4%).

From a demand-side perspective, economic growth was primarily driven by robust final domestic demand (3.0 pp), while net exports (1.2 pp) also lent further impetus to the expansion. Gross fixed capital formation stood out as the primary growth driver within domestic demand in 2025, accelerating to 8.9% (up from 4.5% in 2024) and contributing 1.5 pp to real output growth. Key components behind this acceleration were a surge in construction activity – primarily in the residential sector— significant spending on transport equipment and other machinery and equipment, as well as a recovery in agricultural capital goods. This expansion reflected buoyant business expectations across industry and construction, robust growth in corporate lending, and the accelerated implementation of RRF and PIB investment projects. Additionally, FDI inflows rose significantly in 2025, reaching approximately €12.0 billion (4.8% of GDP, up from 2.6% in 2024), mainly directed towards energy, real estate and manufacturing, while the construction and wholesale and retail trade sectors also witnessed a strengthening in investment flows.

In tandem, private consumption continued to provide solid support to domestic demand, albeit at a decelerating pace, increasing by 2.0% (vs. 2.4% in 2024) and adding 1.4 pp to real GDP growth. The turn of retail trade volumes into positive territory –following two years of contraction– underpinned the increase. This resilient performance reflected continued labour market improvements and fiscal support measures aimed at bolstering household disposable income, which helped mitigate persistent inflationary pressures. Moreover, public consumption edged into positive territory, rising by 0.3% (vs. -2.6% in 2024).

On the external sector, total exports gathered momentum in 2025, growing by 1.7% (compared to 1.0% in 2024). This was primarily driven by a rebound in goods exports (3.0%, up from -1.2% in 2024), while services exports recorded a marginal increase (0.4%), as the strong performance in tourism was partially offset by declining shipping revenues. Conversely, total imports contracted by 1.3% (down from 4.8% in 2024), resulting in a positive contribution of net exports to real GDP growth (1.2 pp). Reflecting these developments, Balance of Payments data show the current account deficit narrowed considerably to 5.7% of GDP (from 7.2% of GDP in 2024). This improvement was supported by gains in all sub-accounts, most notably in the balance of goods (lower oil deficit).

Table 1 | Macroeconomic scenario

	ESA Code	2023 (Levels)	2023	2024	2025	2026
GDP		bn NAC	growth rate			
1. Real GDP	B.1*g		2.1	2.1	2.1	2.0
2. GDP deflator			6.3	3.2	2.8	3.2
3. Nominal GDP	B.1*g	224.7	8.5	5.4	4.9	5.2
Components of real GDP			growth rate			
4. Private consumption expenditure	P.3		2.3	2.4	2.0	1.5
5. Government consumption expenditure	P.3		2.8	-2.6	0.3	1.1
6. Gross fixed capital formation	P.51		6.5	4.5	8.9	7.1
7. Changes in inventories and net acquisition of valuables (% of GDP)	P.52 + P.53		-1.3	0.6	-1.5	-1.2
8. Exports of goods and services	P.6		2.2	1.0	1.7	2.9
9. Imports of goods and services	P.7		0.0	4.8	-1.3	4.4
Contribution to real GDP growth			growth rate			
10. Final domestic demand			3.3	1.9	3.0	2.6
11. Changes in inventories and net acquisition of value	P.52 + P.53		-1.9	1.9	-2.1	0.3
12. External balance of goods and services	B.11		0.8	-1.7	1.2	-0.9
Deflators and HICP			growth rate			
13. Private consumption deflator			3.5	2.1	3.4	3.3
14. p.m. HICP			4.2	3.0	2.9	3.2
15. Government consumption deflator			3.2	3.4	2.6	3.0
16. Investment deflator			2.9	1.9	1.4	3.2
17. Export price deflator (goods and services)			-5.4	0.2	-3.3	2.1
18. Import price deflator (goods and services)			-10.4	-1.4	-1.9	2.5
Labour market		level	growth rate			
19. Domestic employment (1000 persons, national accounts)		3,760.0	2.0	1.5	3.0	0.6
20. Average annual hours worked per person employed		1,909.0	1.2	-0.5	-0.8	-0.2
21. Real GDP per person employed			0.1	0.6	-0.9	1.3
22. Real GDP per hour worked			-1.1	1.1	-0.1	1.5
23. Compensation of employees (bn NAC)	D.1	78.6	5.4	7.3	6.6	4.4
24. Compensation per employee (= 23 / 19)		20.9	3.3	5.8	3.5	3.7
			%			
25. Unemployment rate (%)			11.1	10.1	8.9	8.4
Potential GDP and components			growth rate			
26. Potential GDP			0.5	1.0	1.5	1.9
Contribution to potential growth						
27. Labour			0.1	0.1	0.2	0.2
28. Capital			0.1	0.1	0.2	0.3
29. Total factor productivity			0.4	0.9	1.2	1.3
			% pot. GDP			
30. Output gap			1.0	2.0	2.6	2.7

GDP data from the production side showed that gross value added (GVA) continued to expand in 2025, albeit at a slower pace of 1.3% (down from 1.7% in 2024). This sustained growth was supported by the solid performance of all sectors —most notably the tertiary and secondary sectors. The services sector contributed 0.6 pp to total GVA, with the largest contribution mainly stemming from accommodation and food services, underpinned by robust tourism performance. The secondary sector accounted for an overall contribution of 0.7 pp to total GVA, driven by a 0.4 pp contribution from industry (including energy), which grew at a decelerating pace, and a 0.3 pp contribution from construction, which recorded a significant uptick.

Labour market conditions kept improving in 2025, with employment growing —albeit at a more moderated pace— and unemployment de-escalating further. On a national accounts basis, total employment rose by 0.8% in 2025, broadly stable compared to 2024 (0.9%), mainly driven by higher employment growth in financial and insurance activities, professional and support service activities, and construction. The increase was primarily sourced from domestic employment (employees), which saw its growth rate double to 3.0% (from 1.5% in 2024), effectively offsetting a sharper decline in self-employment. Based on LFS data, employment grew by 1.5% (compared to 2.0% in 2024) and the unemployment rate declined to 8.9% in 2025 (from 10.1% in 2024), marking the lowest level since 2008. Notably, female and youth unemployment rates fell further, albeit remaining much higher than the respective Euro area averages. Concurrently, labour market tightness eased relative to 2024, with job vacancy rate dropping to 1.7% (from 2.2%). In tandem, nominal wages continued to rise in 2025; compensation of employees grew by 6.6% and the average wage by 3.5%.

HICP headline inflation stood at 2.9% in 2025, marginally down from 3.0% in 2024. This slight deceleration resulted from a de-escalation in processed food and non-energy industrial goods prices, alongside energy inflation moving to less negative territory. Accelerating services inflation (including rental payments for housing) and a spike in unprocessed food prices impeded a faster decline in headline inflation. Core inflation (excluding energy, food, alcohol and tobacco) remained unchanged at 3.6%.

2.2. Macroeconomic projections for 2026

While the Euro area economy broadly maintained its positive momentum into the first two months of 2026, as suggested by short-term indicators to February, the unfolding war in the Middle East has brought renewed uncertainty and has clouded growth expectations for the current year. Severe disruptions to shipping through the Strait of Hormuz, a key transit route for global oil, liquefied natural gas and fertilizers trade, along with the closure or damage of energy infrastructure, have generated significant bottlenecks to international trade and supply chains, with implications for inflation and growth, especially in the short term.

Accordingly, the Euro area growth outlook for 2026 has been revised downwards to 0.9%, according to the ECB staff's macroeconomic projections for the Euro area published in March 2026, compared to a previous estimate of 1.2% in the December 2025 projections, mainly due to downward revisions in private consumption and investment, on account of elevated

uncertainty and financial and commodity market volatility. In parallel, the Euro area inflation outlook for 2026 has been revised upwards to 2.6%, from a previous estimate of 1.9% in December 2025, mainly reflecting the anticipated surge in energy prices.

Based on the latest Ministry of Economy and Finance macroeconomic projections, the growth rate of the Greek economy is expected to moderate to 2.0% in 2026 (as projected in the MTP 2025-2028). This forecast accounts for a significant 1.1 pp carry-over effect from 2025 and the sustained momentum observed during the first two months of the year. While soft and most hard indicators remained resilient in early 2026, survey data for March reflect a recent softening due to geopolitical tensions. However, emergency energy support measures are expected to cushion in the short-term impact of the conflict in the Middle East. The projections incorporate energy price data and market expectations as of late March 2026, while acknowledging the increased uncertainty surrounding the duration and intensity of the conflict.

Real GDP growth is expected to continue to outperform the European average in 2026, driven by resilient domestic demand.

Investment is set to remain the primary growth driver, reflecting the qualitative improvement in the composition of growth. Gross fixed capital formation is projected to grow by 7.1% and add 1.3 pp to real output, underpinned by construction and equipment investment. The maturing of the implementation of the Greek RRP, the impulse through PIB investment projects, an anticipated continued robust credit expansion, and the improved business climate after credit ratings upgrades are set to temper the dampening effect of uncertainty related to the war in the Middle East. In nominal terms, the investment-to-GDP ratio is forecast to rise further to 17.7% in 2026 (from 16.9% in 2025), the highest ratio since 2009, narrowing the gap with the Euro area average.

Private consumption is projected to remain resilient in 2026, growing by 1.5% and contributing 1.1 pp to GDP. Higher inflation and weakened consumer confidence, linked to the impact of the conflict in the Middle East, are expected to weigh on private spending. On the other hand, targeted emergency support measures –including support for families with children, a diesel subsidy, a fuel pass for households, a fertilizer subsidy, and compensation for ferry operators, alongside a gross profit margin cap on fuel and essential products– are expected to cushion purchasing power. Notably, further increases in labour compensation, supported by continued employment growth, together with the 2026 entry into force of a permanent fiscal package – headlined by a reform of the personal income tax scale and targeted tax reliefs for families and youth– are set to further bolster household disposable income and sustain domestic demand. Simultaneously, public consumption increase is expected to accelerate to 1.1% in 2026, providing an additional stimulus to domestic demand.

Despite weaker foreign demand related to the conflict in the Middle East, total exports are projected to increase by 2.9% in the current year, supported by more diversified goods exports and robust tourism activity throughout the year. On the other hand, total imports are forecast to rise by 4.4%, bolstered by enhanced investment activity. Overall, the contribution of the external sector to real GDP is set to be negative (-0.9 pp).

The labour market is expected to remain supportive. Total employment growth (on a national accounts basis) is set to continue, although at a slower pace (0.4%) in 2026, driven by dependent employment (0.6%). The LFS-based unemployment rate is projected to continue to de-escalate (8.4%), further approaching pre-financial crisis levels. Wages per employee are forecast to pick up by 3.7% (from 3.5% in 2025), led by increases in private and public sector wages.

HICP headline inflation is expected to rise to 3.2% in 2026, directly related to the higher energy prices and the related effects to other goods' prices, as a result of the Middle East war.

2.2.1. Risks

The risks to the growth forecast are mainly tilted to the downside, primarily driven by an escalation of the war in the Middle East. Heightened uncertainty due to a prolongation of the conflict and higher international energy prices with a pass-through to non-energy consumer prices could dampen economic activity, transmitted through a reduction in world trade, investment flows and private spending. A further strengthening of trade protectionism remains a relevant risk, despite lower US tariffs following the US Supreme Court decision being partially offset by a temporary US global tariff. Additionally, potential natural disasters could further exacerbate downward pressures on growth.

On the other hand, the forecast may benefit from stronger-than-anticipated economic outcomes stemming from an improved business climate and a faster implementation of policy reforms and investments under the Greek RRP to bolster the economy's structural resilience, including through the diversification of its productive base.

Table 2 External assumptions					
Description		2023	2024	2025	2026
1. Short-term interest rate	(%, annual average)	3.4	3.6	2.2	2.3
2. Long-term interest rate	(%, annual average)	3.1	2.9	3.3	3.3
3. USD/EUR exchange rate	(annual average)	1.1	1.1	1.1	1.2
4. NAC/EUR exchange rate (only for non-EA Member States)	(annual average)				
5. World real GDP (excluding EU)	(growth rate)	3.9	3.7	3.4	3.4
6. EU real GDP	(growth rate)	0.4	1.1	1.4	1.4*
7. World import volumes (excluding EU)	(growth rate)	0.9	3.2	4.3	2.1
8. Oil prices	(Brent, USD/barrel)	82.5	80.5	68.9	89.4

* Based on the EC Autumn 2025 Economic Forecasts, under revision.

3. Budgetary developments

3.1. Fiscal outturn 2025

In 2025, Greece recorded a strong and solid surplus in the headline balance of 1.7% of GDP, while the primary balance reached +4.9% of GDP.

Compared to the previous year, the primary balance increased marginally by 0.1 pp, incorporating the impact of several expansionary measures taken, both on the side of revenues and expenditure in a number of key policy areas, targeted to support disposable income, promote investment and employment and aid vulnerable social groups. A detailed description of these measures can be found in section 3.4. The fiscal effect of these interventions was counterbalanced by the strong performance of tax and social contribution revenues, due to the favourable economic growth, the measures taken to enforce tax compliance and the positive developments in the labor market and wages. The general government revenues in 2025 increased by 6.1% compared to 2024, while the general government expenditure grew by 5.3%.

Table 3 | Main variables

	2023	2024	2025	2026
	% GDP			
1. Net lending/borrowing	-1.4	1.3	1.7	0.2
2. Primary balance	2.0	4.8	4.9	3.2
3. Structural balance	-1.8	0.5	0.5	-1.2
4. Structural primary balance	1.6	3.9	3.7	1.8
5. Gross debt	164.3	154.2	146.1	136.8
6. Change in gross debt	-13.5	-10.1	-8.0	-9.3

The substantial improvement of the fiscal balance compared to October 2025 Draft Budgetary Plan estimations (+1.1 pp) is mainly attributed to the lower than anticipated spending in several categories of the ordinary budget (central government and subsectors) and the overperformance of tax revenues and other own revenues of several general government entities.

Table 4 | Budgetary projections

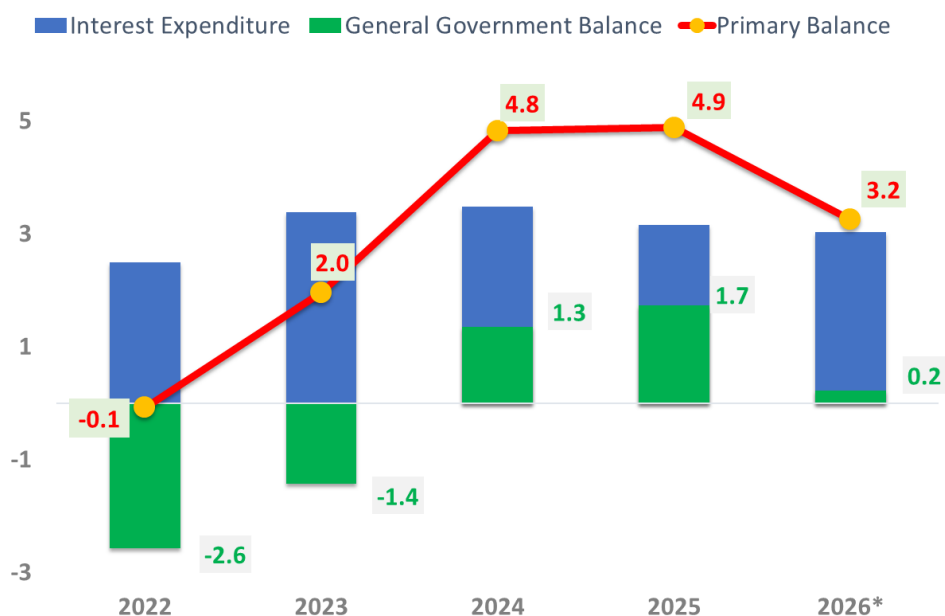
	ESA Code	2023 (Levels)	2023	2024	2025	2026
Revenue		bn NAC	% GDP			
1. Taxes on production and imports	D.2	38.4	17.1	17.0	17.2	17.2
2. Current taxes on income, wealth, etc.	D.5	22.8	10.1	11.2	11.1	10.8
3. Social contributions	D.61	29.2	13.0	13.3	13.1	12.8
4. Other current revenue	(P.11+P.12+P.131) + D.39 + D.4 + D.7	11.9	5.3	5.5	5.3	5.3
5. Capital taxes	D.91	0.3	0.1	0.1	0.1	0.1
6. Other capital revenue	D.92+D.99	5.4	2.4	2.4	3.3	4.2
7. Total revenue (= 1+2+3+4+5+6)	TR	108.0	48.1	49.4	50.0	50.4
8. Of which: Transfers from the EU (accrued revenue, not cash)	D.7EU+D.9EU	5.7	2.5	2.5	3.4	4.8
9. Total revenue other than transfers from the EU (= 7-8)		102.4	45.6	47.0	46.6	45.6
10. p.m. Revenue measures (increments, excluding EU funded measures)		-4.0	-1.8	0.8	0.4	-0.2
10b. p.m. Revenue reductions funded by transfers from the EU (levels)		0.0	0.0	0.0	0.0	0.0
11. p.m. One-off revenue included in the projections (levels, excluding EU funded measures)		0.0	0.0	0.0	0.0	0.0
Expenditure		bn NAC	% GDP			
12. Compensation of employees	D.1	23.5	10.5	10.4	10.2	10.1
13. Intermediate consumption	P.2	12.4	5.5	5.2	5.7	5.9
14. Interest expenditure	D.41	7.6	3.4	3.5	3.2	3.0
15. Social benefits other than social transfers in kind	D.62	38.8	17.3	16.7	16.4	16.8
16. Social transfers in kind via market producers	D.632	7.1	3.2	2.8	2.8	2.5
17. Subsidies	D.3	4.5	2.0	1.4	1.3	1.2
18. Other current expenditure	D.29 + (D.4-D.41) + D.5 + D.7 + D.8	3.1	1.4	1.5	1.5	1.9
19. Gross fixed capital formation	P.51	9.1	4.0	4.3	4.8	6.6
20. Of which: Nationally financed public investment		5.6	2.5	2.8	2.9	2.8
21. Capital transfers	D.9	5.3	2.3	2.3	2.5	2.0
22. Other capital expenditure	P.52+P.53+NP	-0.1	0.0	0.0	0.0	0.0
23. Total expenditure (= 12+13+14+15+16+17+18+19+21+22)	TE	111.3	49.5	48.1	48.3	50.2
24. Of which: Expenditure funded by transfers from the EU		5.7	2.5	2.5	3.4	4.8
25. Nationally financed expenditure (23-24)		105.6	47.0	45.6	44.9	45.4

	ESA Code	2023 (Levels)	2023	2024	2025	2026
26. p.m. National co-financing of programmes funded by the Union		0.7	0.3	0.3	0.3	0.5
27. p.m. Cyclical component of unemployment benefits		0.3	0.1	0.1	0.0	-0.1
28. p.m. One-off expenditure included in the projections (levels, excluding EU funded measures)		0.3	0.1	0.2	0.2	0.0
29. Net nationally financed primary expenditure (before revenue measures) (= 25-26-27-28-14)		96.7	43.0	41.6	41.3	42.0
Net nationally financed primary expenditure			growth rate			
30. Net nationally financed primary expenditure growth				-0.1	2.9	7.5
Balances		bn NAC	% GDP			
31. Net lending/borrowing (= 7-23)	B.9	-3.2	-1.4	1.3	1.7	0.2
32. Primary balance (= 31+14)	B.9-D.41p	4.4	2.0	4.8	4.9	3.2
Cyclical adjustment			% GDP			
33. Structural balance			-1.8	0.5	0.5	-1.2
34. Structural primary balance			1.6	3.9	3.7	1.8
Debt		bn NAC	% GDP			
35. Gross debt		369.1	164.3	154.2	146.1	136.8
36. Change in gross debt		1.1	-13.5	-10.1	-8.0	-9.3
37. Contributions to changes in gross debt						
38. Primary balance (= minus 32)			-2.0	-4.8	-4.9	-3.2
39. Snowball effect			-10.6	-4.9	-4.1	-4.2
40. Interest expenditure (= 14)			3.4	3.5	3.2	3.0
41. Growth			-3.4	-3.3	-3.1	-2.7
42. Inflation			-10.5	-5.1	-4.2	-4.5
43. Stock-flow adjustment (= 36-38-39)			-1.0	-0.4	1.0	-1.8
			%			
44. p.m. Implicit interest rate on debt (= 14 / DEBT(t-1))			2.1	2.2	2.1	2.2
Defence expenditure		bn NAC	% GDP			
45. Total defence expenditure – nationally financed	COFOG 2	5.1	2.3	2.2	2.4	2.6
46. Defence investment – nationally financed	COFOG 2, P.51g	0.6	0.3	0.3	0.6	0.8

3.2. Fiscal outlook 2026

For 2026, a sustainable primary surplus of +3.2% of GDP is expected to be achieved, based on the solid growth path of the economy. The headline budget is estimated to remain in positive ground reaching +0.2% of GDP, significantly above the -3% of GDP Treaty reference value.

Figure 1 | General Government primary balance (% of GDP)



* Projections

The improvement of the primary surplus compared to the Draft Budgetary Plan 2026 (+0.4 pp) is mainly attributed to the positive carry over effect of tax and other current revenue collection, as well as under-expenditure in the ordinary budget estimated on basis of the final 2025 data, partly offset by the inclusion of targeted supportive interventions with a total cost of 0.3% of GDP that were announced in spring 2026. The majority of new measures (0.2% of GDP) are temporary and aim to cushioning the impact of increasing energy and inflation costs on households and businesses triggered by the Middle East war.

Apart from the above, the decrease of the estimated general government balance compared to the previous year is mainly attributed to the inclusion of new, growth enhanceive and supporting policy measures, that amount to 0.7% of GDP and were announced during the Thessaloniki International Fair 2025. Their adoption was enabled by the prudent fiscal policy followed and the effective tax evasion policies. They stand within the fiscal boundaries and targets of the new fiscal framework and are presented in detail in the following section 3.4.

The tax and social security contribution revenues grow further in 2026, due to the robust growth of the economy. The additional revenues are expected to cover the typical annual increases of operational expenditure following the inflation, the yearly increase of pensions and public sector wages and other emerging needs. In addition, Greece is implementing a comprehensive

military investment programme addressing current geopolitical needs, increasing the military deliveries by 0.2 pp of GDP, compared to the previous year.

3.3. Net expenditure growth

The reformed European economic governance framework entered into force in April 2024. In July 2025, Greece completed the transposition of the relevant Directive into its national law. In the new framework, the net expenditure indicator plays a central role, as it has become the single operational reference for fiscal surveillance, anchored in debt sustainability.

It should be noted that, after the relevant Council recommendation, Greece activated the national escape clause that allows the deviation from the maximum growth rates of net expenditure set, to the extent of the increase of defence expenditure compared to the relevant expenditure of 2024, as percentage of GDP.

For 2025, the net expenditure increase is estimated at 2.9%, while the maximum growth rate recommended by the Council was +3.7%. The 2025 net expenditure level was affected by both the lower than anticipated general government spending and the inclusion of discretionary revenue measures that increased tax collection and tax compliance, such as the interconnection of POS with cash register machines and tax authorities, the full application of the “myDATA” platform and electronic invoices, the digital labour card and others.

Table 5 Fiscal commitments			
	2024	2025	2026
Council recommendation			
1a. Net nationally financed primary expenditure (annual growth rate)	2.6	3.7	3.6
2a. Net nationally financed primary expenditure (cumulative growth rate)	2.6	6.5	10.3
Outturn / projection			
1b. Net nationally financed primary expenditure (annual growth rate)	-0.1	2.9	7.5
2b. Net nationally financed primary expenditure (cumulative growth rate)	-0.1	2.8	10.6
Control account			
Cumulated balance of the control account (GDP %)	-1.1	-1.4	0.2
Cumulated balance after flexibility from increases in defence expenditure (GDP %)		-1.6	-0.1

The net expenditure for 2026 is estimated to grow by 7.5% on an annual basis, while the maximum annual growth rate recommended is 3.6%. The cumulative growth in the years 2024-2026 taken together, does not exceed the relevant Council recommendation, taking into account the flexibility provided by the escape clause for higher defence expenditure and it stands 0.1% of GDP below the maximum threshold. The estimated increase in total defence expenditure as a ratio to GDP from 2024 to 2026 is estimated to reach 0.3 pp.

3.4. Fiscal interventions

Temporary energy measures to address the impact of increased fuel prices & inflation

Since the outbreak of the Middle East war, a package of temporary and targeted measures has been adopted, aiming to alleviate the impact of increasing energy and inflation costs on vulnerable households and businesses, with a total estimated cost of €517 million.

Specifically, the measures include the following:

- Subsidy of €0.16 per litre on diesel (€0.20 including VAT). The measure provides a temporary subsidy on diesel prices for April and May 2026, to contain fuel costs and mitigate price pressures across the supply chain, with a cost of €106 million;
- a prepaid card for fuel cost (“fuel pass”), compensating €50–€60 per vehicle to households, subject to income criteria. The measure provides temporary support to offset 2 months’ increased fuel costs through a digital card or bank transfer, with a cost of €130 million;
- subsidy covering 15% of farmers’ fertilizer costs (based on invoices), for the period 15 March-31 August 2026. The measure provides targeted support to farmers and agricultural businesses by subsidising part of fertilizer expenses, with a cost of €41 million;
- allowance of €150 per child to families, subject to income criteria. The measure provides a one-off financial support to families with children, that will be disbursed in June 2026, aiming to safeguard their purchasing power and support their disposable income in response to increased inflation, with a cost of €240 million.

New permanent fiscal interventions

In addition to the above temporary measures, a set of permanent measures was announced in March & April 2026, with a total estimated net fiscal cost of €229 million:

- Compensation to passenger shipping companies for mandatory discounts granted to specific vulnerable passengers. It aims to contain increases in ticket prices for the broader population in response to rising fuel costs, with an estimated annual fiscal cost of €56 million;
- permanent increase from €250 to €300 of the annual social benefit for pensioners, uninsured elderlies and beneficiaries of disability allowances and broadening of the income and property eligibility criteria, with the aim to support the income of vulnerable citizens, with an estimated annual fiscal cost of €198 million;
- expansion of the income eligibility criteria for the annual rent refund. The measure increases income thresholds, expanding eligibility to cover the majority of tenants, with an estimated annual fiscal cost of €25 million.
- increase of the taxation on online gambling, with estimated additional revenues of €50 million for 2026, rising to approximately €100 million annually thereafter.

Apart from the above fiscal interventions, a set of measures was announced in April 2026 aiming to contribute to the efficient management of private debt, which include: (i) the release of seized bank accounts upon partial (at least 25%) repayment and settlement of the remaining outstanding tax liabilities, (ii) the access of the out-of court settlement mechanism to debtors with debts above €5,000 instead of €10,000 and (iii) the introduction of an installment scheme of up to 72 installments for outstanding debts up to the end of 2023, applied conditionally on the settlement of the remaining debt. Moreover, in March 2026 a new provision was announced that allows to lower the installment in the out-of court settlement mechanism, in case the debtor wants to protect only the first residence.

In addition to the interventions above, a new set of measures to address the housing needs was announced at the end of 2025 including:

- An additional rent refund for doctors and teachers working outside Attica and Thessaloniki, with yearly fiscal cost of €18 million;
- a new program for renovation of old houses with low energy interventions, with budget up to €0.5 billion covered from the co-funded public investment budget;
- a new program for renovation of public buildings in local governments, so as to rent them to public employees in regions there is shortage of available houses, funded by the regional public investment budget;
- extension of the of the restriction on new short-term rentals in the center of Thessaloniki;
- tax incentive for the construction of new homes for long-term lease on favorable terms, where construction companies will be able to construct new homes or convert existing properties of other uses into residential use, with the exclusive purpose of renting them out on favorable terms on a long-term lease for at least 10 years (built to rent). The income from such rent will be deductible from the income tax of the legal entity;
- urban planning regulation for the possibility of rapid conversion of existing properties that have non-residential use (e.g. offices, shops, accommodation, etc.) into residential use.

Interventions included in the Draft Budgetary Plan 2026

The fiscal interventions for the 2026 budget included a series of reforms primarily aimed at boosting income and reducing the tax burden, particularly for the middle class, the families with children and the young people. The main interventions included:

- The structural reform of the income tax scale for employees, pensioners, farmers and self-employed individuals.
- The gradual elimination of the pensioners' personal difference offset.
- The reform of the special wage grid of the Armed and Security Forces, as well as wage interventions for other employee categories.
- The gradual abolition of the property tax for small communities up to 1,500 residents.
- The 30% reduction of VAT on remote islands with population up to 20,000 inhabitants.
- The introduction of an intermediate 25% tax rate on income from real estate.
- The reform of the objective living expenses tax system.

In addition, the private sector's minimum wage was further increased from €880 to €920 since April 2026, aiming to reach €950 in April 2027. This increase affects the unemployment benefits, the maternity allowances, the seniority allowances, the overtime compensation and the public sector wage grid.

Additional interventions include:

- The extension of the "Marietta Giannakou" program for the renovation and upgrading of school infrastructure, after the €300 million donation from the four systemic banks, raising the total budget to €650 million, aiming to implement projects in more than 2,500 school units.
- The establishment of 100% super tax deductions for investment expenditures in strategic sectors, such as defence and the construction of vehicles, aircraft and their components.

Table 6 below, presents the main fiscal interventions for the years 2025-2026 and their estimated fiscal impact. The estimated incremental impact of the discretionary revenue measures for the period 2024-2026 is presented in Annex I.

Table 6 | Main discretionary measures 2025-2026 (in million euros)

A. New Interventions	2025	2026
A1. Temporary energy measures		
Subsidy on diesel fuel, covering April-May 2026	0	-106
Prepaid card for fuels to households, covering April-May 2026	0	-130
Subsidy covering 15% of farmers' fertilizer costs, for the period 15 March-31 August 2026	0	-41
One-off allowance of €150 per child to families, subject to income criteria	0	-240
A2. New permanent measures		
Increase of the annual amount to €300 and the number of eligible citizens for the social benefit to pensioners, uninsured elderly and beneficiaries of disability allowances	0	-198
Expansion of the eligibility criteria for the annual rent refund	0	-25
Additional rent refund for doctors and teachers working outside Attica and Thessaloniki (for 2026 to receive retrospectively 2025 refund)	0	-36
Compensation to passenger shipping companies for mandatory discounts	0	-56
Increase taxation on online gambling	0	50
A. Total (A1 +A2)	0	-782

B. Interventions included in the Draft Budgetary Plan 2026	2025	2026
Reform of the income tax scale with emphasis on families with children, young people and the middle class	0	-1,218
Reduction of property income tax with the introduction of an intermediate rate of 25% (fiscal impact of €90 million from 2027 onwards)	0	0
Gradual abolition of property tax (ENFIA) for main residences in communities with a population up to 1,500 inhabitants (50% reduction in 2026 and full abolition in 2027)	0	-38
Reform of the objective living expenses tax system	0	-40
Gradual elimination of the pensioners' personal difference offset	0	-75
Reduction of VAT by 30% on remote islands with population up to 20,000 inhabitants	0	-25
50% reduction of the objective income for self-employed for communities outside Attica, with population up to 1,500 residents and exemption for self-employed new mothers during the year of childbirth and for the following two years	0	-10
Reform of the wage grid of the Armed Forces & savings from restructuring	0	-106
Increase of the soldiers' compensation	0	-25
Reform of the wage grid of the security forces (Police, Fire Brigade, Coast Guard)	-32	-127
Reform of the compensation of Ministry of Foreign Affairs employees	0	-30
Special duties allowance for detention centers personnel	-3	-6
Wage increase for graduates of Polytechnic and other University Schools offering a five-year programme of studies	0	-7
Introduction of a tax exemption for the academic library allowance of faculty members and researchers	0	-6
Exemption from income tax for foundations and legacies (fiscal impact of €43 million from 2027 onwards)	0	0
Innovation Fund for Pharmaceuticals	0	-50
Abolition of the cable tv fee	0	-22
Return of one rent annually with income and property criteria	-200	-200

Social benefit of €250 to low-income pensioners, uninsured elderlies and beneficiaries of disability allowances	-362	-362
Increase of the national Public Investment Budget	-500	-500
Extension beyond 2025 of the annual increase of the pharmaceutical expenditure ceiling by €100 million	0	-100
Increase of the healthcare expenditure ceiling for diagnostic centers and private clinics	-35	-35
Distribution of high-cost medicines through private pharmacies	-12	-12
Hazardous allowance of €100 per month for uniformed personnel	-111	-222
Extension of the exemption from pharmaceutical expenditure to low-income pensioners	-23	-23
Non-offsetting of the "personal difference" for public sector employees	-12	-17
Abolition of age restrictions for the granting of the deafness - severe hearing loss allowance	-4	-4
Extension of the income tax reduction for building upgrade expenses for the years 2025 and 2026	-5	-5
Horizontal increase of the public sector wages so as to maintain the basic salary equal to the minimum wage	-215	-572
Increase of pensions based on GDP growth and inflation	-448	-1,013
Reduction of social security contributions by one pp from January 2025	-461	-461
Abolition of the overhead tax for self-employed from 2025, following the 50% reduction in 2024	-125	-144
20% reduction of property tax (ENFIA) for residences insured against natural disasters	-21	-26
Permanent return of the special levy on diesel to farmers with a new system	-86	-100
Decrease in taxation of overtime compensation for hospital doctors	-40	-40
Reduction of the digital fee for several transactions	-32	-32
Incentives for innovation, mergers and acquisitions	-41	-41
Abolition of telecommunication fee (5%) for fiber optic connections (≥100 mbps)	-24	-24
Abolition of the insurance levy (15%) for private healthcare contracts for children up to the age of 18	-17	-17
Tax exemption for voluntary benefits from employers to support new parents	-6	-6
Income tax exemption for vacant or short-term rental properties that will be rented on a long-term lease (extension for the year 2026)	0	-10
Extension for 2026 of VAT exemption on new buildings	-18	-18
Incentive to attract doctors to remote and problematic regions	-16	-16
Increase of the nightshifts' compensation by 20% for uniformed personnel starting from January 2025	-25	-25
Increase of the student housing benefit for regional universities	-15	-15
Increase in the remuneration of military academy students	-14	-14
Reform of the performance-based bonus system in the public sector	-20	-40
Reform of the hazardous and unhealthy work allowance for local governments employees	-37	-37
B. Total	-2,960	-5,916
Grand Total (A+B)	-2,960	-6,698

Tax reform

Specifically, the reform of the income tax scale included the following:

- The reduction of tax rates by 2% for income between €10,000 and €40,000;
- the introduction of a new tax bracket with 39% rate (from 44%) for income between €40,000 and €60,000;
- the 20% tax rate for income from €10,000 to €20,000, applicable to tax payers without children, is further reduced depending on the number of children, to 18% for individuals with one child, 16% with two children and 9% with three children;
- for taxpayers with four or more children, the tax on income up to €20,000 is reduced to zero;
- the new rate for income from €20,000 to €30,000 (26%), is further reduced by 2 pp for each child;
- zero taxation for income up to €20,000 for young people up to 25 years old;
- reduced tax rate 9% for income from €10,000 to €20,000 for young people aged from 26 to 30 years old.

The fiscal cost of the personal income tax reform is estimated at €1.2 billion for 2026 and €1.6 billion for 2027 and approximately 4 million taxpayers benefit from the reform.

Interventions to strengthen pensioners' disposable income

The interventions implemented during 2025, included:

- pension increases by 2.4%, based on the existing indexation rule, with a cost of €448 million;
- the extension of the exemption from pharmaceutical expenses for low-income pensioners;
- the permanent social benefit of €250 that was disbursed in November —based on social criteria— to pensioners over 65 years old with low-income, to uninsured elderlies and to beneficiaries of disability allowances, with an annual cost of €362 million.

The new measures for pensioners which are implemented from 2026, in addition to the benefits from the tax reform and the new social benefit that will be increased to €300, include:

- further pension increases by 2.4%, based on the indexation rule of GDP and inflation;
- the gradual elimination of the pensioners' personal difference offset. Approximately 671,000 pensioners are estimated to benefit from this measure.

The total cost of the two above interventions is estimated at €0.6 billion for 2026.

Interventions to strengthen public sector employees' disposable income

During 2025, the following measures were implemented:

- The establishment of an annual horizontal increase in the public sector wages, linked to the adjustment of the minimum wage, with a cost amounting to €215 million for 2025;

- the decrease in taxation for the overtime compensation of hospital doctors, with a cost of €40 million;
- the reduction of social security contributions by one (1) pp for public sector employees, with a cost of €83 million;
- the complete or partial abolition of the “personal difference” offsetting, in the wage evolution of public sector employees, with an annual cost of €12 million, increasing by €5 million per year;
- the increase of the bonus based on performance and quantifiable targets in the public sector, with an annual cost of €40 million;
- the increase of the compensation of nightshifts for police, fire brigade, coast guard and military personnel, with an annual cost of €25 million;
- the introduction of a hazardous allowance of €100 per month for the Armed and Security Forces personnel, with an estimated total cost of €111 million for 2025 and €222 million for 2026.

For 2026, in addition to the benefits of the public sector employees from the tax reform, the following interventions amounting to €613 million apply:

- Horizontal wage increases as of April 2026, in line with the adjustment of the minimum wage, with an estimated cost of approximately €358 million;
- reform of the wage grid of the Armed Forces, with wage increases effective from October 2025, with an annual cost of €162 million (net cost of €85 million after the restructuring of the Armed Forces’ organisational structure) and of the Security Corps (Hellenic Police, Fire Brigade, Hellenic Coast Guard), with an annual cost of €127 million;
- increases in the foreign service allowance, the special duties allowance and the reimbursement of tuition fees for the children of Ministry of Foreign Affairs staff, with an annual cost of €30 million;
- wage increase for graduates of Polytechnic and other University Schools offering a five-year programme of studies, with a cost of €7 million;
- introduction of a tax exemption for the academic library allowance of faculty members and researchers, with an annual cost of approximately €6 million.

Interventions to address housing needs

The following measures were implemented during 2025:

- The launch of the new “My Home II” programme, that provides low-interest housing loans, with a total budget of €2 billion, including broader age and income eligibility criteria compared to the initial “My Home” scheme;
- income tax exemption for three years on rents for properties that will be converted to long term rental, from being vacant or on a short-term lease;
- the suspension of new property registrations for short-term rentals in the central districts of Athens (1st, 2nd, and 3rd municipal districts) for 2025;
- the increase of the climate resilience levy for short-term rentals;
- the doubling of the maximum subsidy of the “Renovate-Rent” programme;

- the annual refund, as of November 2025, of one month's rent to eligible tenants (for main and for student residences), based on income and property criteria, covering approximately 80% of total tenants, with an annual cost of €200 million.

For 2026, the new housing interventions include:

- The extension, for 2026, of the three-year income tax exemption for vacant properties to be made available for long-term leasing, with a cost of €10 million for 2026 and €19 million for 2027;
- the introduction, from 2026, of an intermediate income tax rate of 25% (reduced from 35%) for rental income between €12,000 and €24,000. This measure is expected to benefit approximately 161,000 property owners, to contribute to improved tax compliance, and to help contain rental prices. The estimated fiscal cost is €90 million per year;
- the extension of the suspension of VAT on new buildings until the end of 2026, with an annual cost of €18 million;
- the extension of the income tax reduction for building renovation expenses for 2025 and 2026, with an estimated cost of €5 million;
- the continuation of the restriction on new short-term rentals in the three specific districts of central Athens for 2026;
- the establishment of a new framework for the utilisation of public real estate to construct social housing, with the aim of ensuring affordable social leases for vulnerable groups of citizens.

Other tax interventions

From 2026, the property tax (ENFIA) is reduced by 50%, while from 2027 onwards, the tax will be fully abolished for primary residences located in regions with population of up to 1,500 inhabitants, excluding regions in Attica. Especially for regions in the northern borders of Greece is abolished for up to 1700 inhabitants. The measure concerns approximately one million properties across 12,720 communities (out of a total of 13,586 nationwide), with an annual cost of approximately €75 million. It should be noted that decentralisation is directly linked to addressing the housing needs, as described above.

From January 2026, VAT is reduced by 30% in the islands of the North Aegean Region, the Prefecture of Evros (Samothraki) and the Prefecture of Dodecanese with a population of up to 20,000 inhabitants. The annual fiscal cost of this measure is estimated at €25 million, aiming to support residential and business activity in these areas.

In addition, the objective living expenses tax system has been reformed, aiming to reduce the tax burden for approximately 477,000 taxpayers, with an annual cost of €40 million.

Other Interventions

The additional interventions implemented in 2025 to strengthen disposable income included:

- Reduction of social security contributions by one pp;

- abolition of the self-employed overhead tax from 2025, following the 50% reduction that took place in 2024;
- return of the special levy on diesel for farmers on a permanent basis, with the establishment of a new system based on actual consumption;
- reduction of the digital transaction fee for a range of transactions;
- abolition of the 5% telecommunication fee for fiber-optic connections;
- abolition of the 15% insurance levy on private healthcare contracts for children up to 18 years old;
- tax reliefs for benefits provided voluntarily by employers to new parents;
- incentives to attract doctors in remote and problematic areas;
- increase of student housing allowance in regional universities;
- increase of compensation for students of military academies;
- reform of the hazardous and unhealthy work allowance for local governments employees;
- reduction of banking fees;
- doubling of income eligibility criteria for the out-of-court debt settlement mechanism, and
- reduction of social security contributions for overtimes and night shifts work during public holidays or Sundays for full-time employees.

For 2026, other interventions include:

- Increase of the national Public Investment Budget by €500 million on a permanent basis from 2025, amounting to €3.3 billion in total in 2026;
- super tax deductions for investment expenses aiming to boost private investments in key industrial sectors. In this regard, spending on strategic sectors such as defence and the manufacturing of vehicles, aircraft and their components will be deductible from companies' gross income, increased by 100%. This measure applies to investments during 2026-2028, with a total tax deduction amounting to €150 million;
- launch of a fund for pharmaceutical innovation, with an annual cost of €50 million, to facilitate patient access to innovative treatments;
- exemption from income tax for charitable foundations, with an annual fiscal cost of €43 million, starting from the 2026 tax year;
- abolition, from January 2026, of the 10% fee on cable TV subscriptions, with an annual fiscal cost of €22 million;
- extension of the reduction of the objective income for self-employed for communities outside Attica, with population up to 1,500 residents (for regions in the northern borders of Greece up to 1,700 residents), as well as exemption from the objective income for new mothers practicing a freelance profession during the year of childbirth and for the following two years.

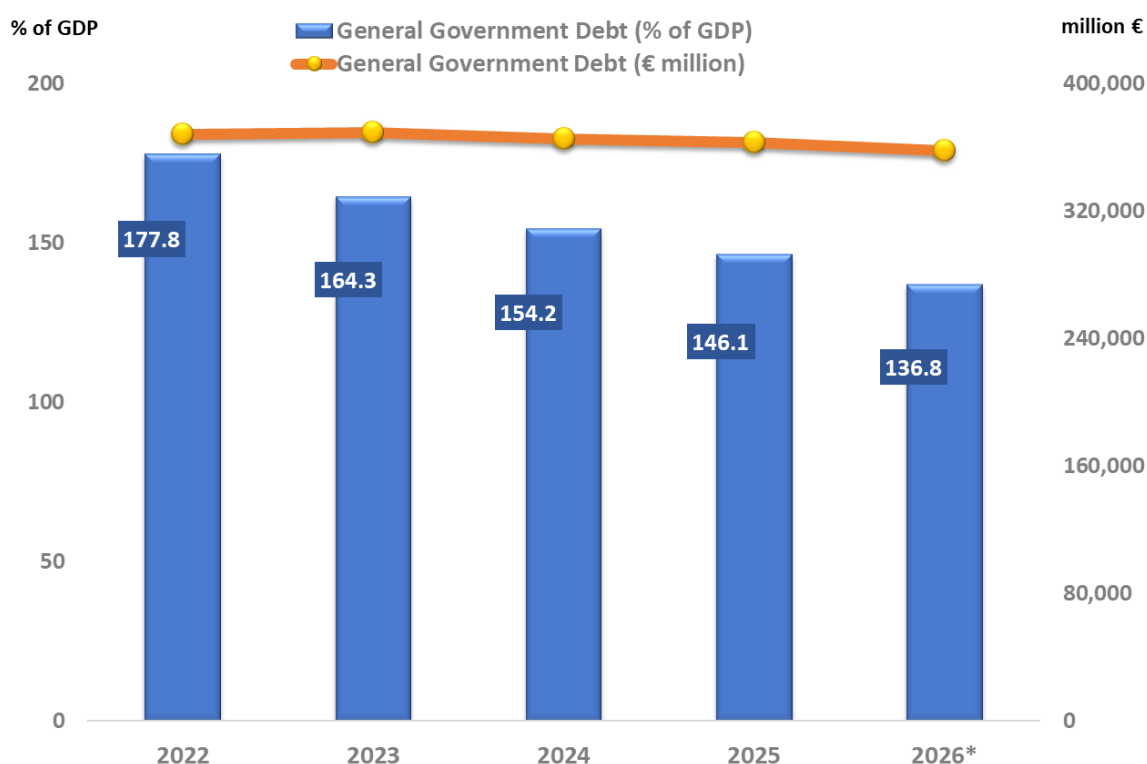
3.5. Debt developments

The general government debt amounted to €362,925 million or 146.1% of GDP at the end of 2025, vs €364,964 million or 154.2% of GDP in 2024. For the end of 2026, the general government debt is forecasted at €357,515 million or 136.8% of GDP, i.e. reduced by 9.3 pp compared to 2025.

At the beginning of 2026, the Hellenic Republic engaged its successful presence in international capital markets by launching a new syndicated 10-year benchmark bond on January 20th, for a nominal value of €4.0 billion, at 3.47% yield. The issue was oversubscribed during the book building procedure with its offers exceeding €50 billion and was mainly acquired by end investors. Moreover, according to the announced issuance calendar for H1 2026, the Hellenic Republic carried out two re-openings via auction of the new 10-year benchmark bond, on February 18th, raising €0.3 billion, at 3.34% yield and on April 22nd, raising €0.25 billion, at 3.70% yield, respectively. Thus, the Hellenic Republic has covered more than half of its €8 billion annual financing needs already in the first quarter of 2026.

Following the upgrade of the Hellenic Republic, by one notch, to status BBB with a stable outlook, by Scope Ratings in December 2024, further upgrades followed, by DBRS Morningstar in March 2025, by Standard & Poor’s in April 2025, by R&I in October 2025 and by Fitch Ratings in November 2025. In addition, Moody’s upgraded the Hellenic Republic’s creditworthiness to investment grade Baa3, with a stable outlook, in March 2025, while Scope Ratings revised Greece’s outlook, from stable to positive, in November 2025.

Figure 2 | General Government debt



* Projections

A very positive signal to the investors' community was the result of the new early repayment of GLF loans, which took place in mid-December 2025, for a total amount of €5.3 billion, pertaining to the pro-rata prepayment of GLF loans maturing within the years 2033-2039 and the full prepayment of GLF loans maturing in 2040 and 2041. The above early repayment was conducted exclusively with the use of cash buffer reserves. For the current year, the Hellenic Republic intends to prepay €6.9 billion of GLF loans, in mid-June 2026, which would correspond to the principal payments due in Q1/2029, Q2/2029, 2033, 2034, Q1/2035 and Q2/2035. For this GLF early repayment, the Hellenic Republic will make full use of the remaining amount of €5.4 billion from the cash buffer reserves.

The maintenance of the high level of cash reserves, nearly €38.9 billion at the end of March 2026, contributes substantially to achieving low funding costs and safeguards meeting of medium-term debt obligations. Within the upcoming years, cash reserves will be reduced gradually, targeting to the repayment of the outstanding amount of public debt.

Given the high level of cash reserves of the Hellenic Republic, the expected disbursements from the financing schemes already decided at EU level, both from the structural funds and from the NGEU, as well as the relatively limited financing needs for the year 2026, due inter alia to the aforementioned early repayments, the funding strategy is expected to be limited again.

3.6. National Recovery & Resilience Plan (NRRP)

Following the revision of Greece's NRRP in December 2023, the available resources amount to €35.9 billion, of which grants are estimated at €18.2 billion and loans up to €17.7 billion to support investments and reforms.

Greece has so far received €24.6 billion of RRF funds, corresponding to the first seven payment requests, out of which €12.9 billion are grants and €11.7 billion loans, bringing total disbursement rate to 68% of the total budget.

As regards the use of funds, until March 2026, €13.7 billion grants were transferred to entities inside and outside the general government and final recipients for approved RRF projects. More than 800 projects, covering the total RRP budget have already been approved and included in the Public Investments Program.

The approved projects include, inter alia: energy renovation of residential buildings, island electrical interconnections, energy storage investments, motorways construction, micro-satellite network development, implementation of the national public health secondary prevention program, implementation of the strategy for excellence in universities and innovation and many others.

Table 7 RRF grants	(% of GDP)					
	2021	2022	2023	2024	2025	2026
Revenue from RRF grants						
1. RRF grants as included in the revenue projections	0.2	0.4	0.7	1.0	1.7	2.9
2. Cash disbursements of RRF grants from EU	1.3	0.8	1.5	0.5	1.4	2.4
Expenditure financed by RRF grants						
3. Total current expenditure	0.1	0.0	0.2	0.2	0.3	0.3
4. Gross fixed capital formation	0.1	0.3	0.2	0.6	1.0	1.6
5. Other capital expenditure	0.0	0.1	0.3	0.2	0.4	1.0
6. Total capital expenditure (= 4+5)	0.1	0.4	0.5	0.8	1.4	2.6
Other costs financed by RRF grants						
7. Reduction in tax revenue						
8. Other costs with impact on revenue						
9. Financial transactions						
One-off capital transfers from retroactive revisions in expenditure (and other costs) financed by RRF grants						
10. One-off capital transfers from the EU (D.9r, levels)						
11. One-off capital transfers to the EU (D.9p, levels)						

In the loan facility, which mainly concerns the granting of loans through the commercial banks and International Financial Institutions for the implementation of investment projects in 5 strategic pillars by private businesses, 628 loan agreements had been signed until mid-April 2026, with a total private investment plans budget of €21.58 billion (out of which: €9.60 billion RRF loans, €7.03 billion bank loans and €4.95 billion investors' own resources).

Moreover, Greece has allocated an amount of up to €0.8 billion of RRF loans to the European Investment Fund for the implementation of selected guarantee instruments under the Member State Compartment of InvestEU. So far, the InvestEU Investment Committee has approved investment operations amounting to €0.5 billion of the overall amount of financing targeted. It is worth mentioning that total mobilized funds/private investments under Invest EU stand at €3.21 billion. Guarantee products are now available for the Greek SMEs providing them access to investment loans and working capital.

Furthermore, Greece has allocated the amount of €0.6 billion under the equity platform and so far, the Hellenic Development Bank of Investments have entered into legal financing agreements with funds for €0.5 billion of the equity support (incl. management fees), whilst total mobilized funds/private investments under Equity platform stand at €0.98 billion.

Following the latest revision of Greece's NRRP in December 2025, the financial instruments component has been enriched further with two new measures, the "Capital injection into the Hellenic Development Bank" with a budget of €2 billion which aims at supporting the growth potential of the Greek economy, by structurally adjusting the level of public support available to address market failures and inefficiencies within the economy, and the reform "Pillar assessment of the Hellenic Development Bank". Additionally, the budget of the "Upgrade My

Home" measure has been up to €60 million, whilst the budget of the "My Home II" measure remained at €1 billion RRF funds, thus the total budget of loan measures to individuals stands at €1.06 billion. So far (mid-April 2026), RRF loans contracted amount to €582 million (incl. management fees) under "My Home II" measure and at €56 million (incl. management fees) under "Upgrade My Home" measure, whilst total mobilized funds/private investments in the housing sector amount at €1.61 billion. Thus, so far, the €11.2 billion of RRF funds —as loans or guarantees— have mobilized private investments of €27.4 billion or 11% of 2025 GDP (provision market prices).

Table 8 RRF loans		(% of GDP)				
	2021	2022	2023	2024	2025	2026
Revenue from RRF loans						
1. Disbursements of RRF loans from EU	0.9	0.9	1.7	1.0	0.7	2.4
2. Repayment of RRF loans to EU						
Expenditure financed by RRF loans						
3. Total current expenditure	0.0	0.0	0.0	0.0	0.0	0.0
4. Gross fixed capital formation						
5. Other capital expenditure						
6. Total capital expenditure (4+5)						
Other costs financed by RRF loans						
7. Reduction in tax revenue						
8. Other costs with impact on revenue						
9. Financial transactions	0.0	0.1	0.4	0.7	1.1	1.5

4. Reforms & investments

Ministry of Economy and Finance

REFORM / INVESTMENT	RRF / MFF	CSR	COMMON PRIORITIES	On-track status
REFORM 1: Online cash registers & POS	RRF 16614	2025 CSR 1.3 2025 CSR 1.4 2024 CSR 1.3 2024 CSR 1.4 2023 CSR 1.6 2023 CSR 1.7 2023 CSR 1.8 2022 CSR 1.5 2020 CSR 1.1 2020 CSR 3.1 2020 CSR 3.9 2019 CSR 2.3	Social and Economic resilience & Fair green and digital transition	Completed
REFORM 2: Codification and simplification of tax legislation	RRF 16643	2025 CSR 1.4 2024 CSR 1.3 2023 CSR 1.7 2020 CSR 1.1 2020 CSR 3.9 2020 CSR 4.1 2019 CSR 1.1 2019 CSR 2.3	Social and Economic resilience	On track
REFORM 3: Accounting reform	RRF 16974	2020 CSR 1.1 2020 CSR 3.9 2020 CSR 3.8 2019 CSR 2.3 2019 CSR 2.6	Social and Economic resilience	On track
REFORM 4: Modifications to Greece's tax policy framework	RRF 16985	2025 CSR 1.4 2025 CSR 1.3 2024 CSR 1.3 2024 CSR 1.4 2023.CSR 1.6 2023 CSR 1.8 2023 CSR 1.7 2022 CSR 1.5 2020 CSR 3.9 2019 CSR 2.3 2019 CSR 1.1	Social and Economic resilience & Fair green and digital transition	Completed
REFORM 5: Incentivisation regime for productivity and extroversion of enterprises	RRF 16598	2024 CSR 1.7 2020 CSR 3.3 2020 CSR 1.1	Social and Economic resilience	Completed
REFORM 6: Strengthening the capacity of the financial system to overcome legacy challenges and finance the real economy	RRF 16957	2025 CSR 1.6 2025 CSR 3.7 2024 CSR 1.7 2024 CSR 1.8 2023 CSR 1.10 2020 CSR 3.9 2019 CSR 2.3	Social and Economic resilience	On track

REFORM 7: Enhanced capital market supervision and trustworthiness	RRF 16581	2025 CSR 1.6 2024 CSR 1.7 2020 CSR 3.1 2020 CSR 3.3 2020 CSR 3.9 2019 CSR 2.3	Social and Economic resilience	On track
REFORM 8: Unified insolvency framework (OCW - Debtor guidance mechanism - Early Warning Mechanism)	RRF 16580	2025 CSR 1.6 2024 CSR 1.8 2023 CSR 1.10 2020 CSR 3.9 2019 CSR 2.3	Social and Economic resilience & Fair green and digital transition	On track
REFORM 9: Green Budgeting	-	2025 CSR 4.3 2023 CSR 4.1 2023 CSR 1.3 2022 CSR 4.5 2020 CSR 3.4	Fair green & digital transition	On track
REFORM 10: Greening Taxes	-	2025 CSR 4.2 2025 CSR 1.4 2024 CSR 4.1 2023 CSR 1.3 2023 CSR 4.1 2022 CSR 4.5 2022 CSR 4.6 2020 CSR 3.4	Fair green & digital transition	On track
REFORM 11: Sale and Lease Back Organization (SLBO)	-	-	Social and Economic resilience	Delayed
REFORM 12: Targeted interventions (with fiscal dimensions) that help in mitigating or adapting to the effects of climate change	-	2024 CSR 4.2	Fair green & digital transition	Completed
REFORM 13: National strategy for financial literacy	-	2025 CSR 1.6 2023 CSR 1.10	Social and Economic resilience	On track
REFORM 14: Project Preparation Facility (PPF) and Strategic Project Pipeline	-	2024 CSR 1.7 2024 CSR 2.1 2020 CSR 3.2	Social and Economic resilience & Fair green and digital transition	On track
REFORM 15: New public investment development programme	-	2024 CSR 1.7 2020 CSR 3.2	Social and Economic resilience & Fair green and digital transition	On track
REFORM 16: Restructuring of the Hellenic Corporation of Assets and Participations (HCAP) and its subsidiaries	-	2024 CSR 3.2 2020 CSR 3.4	Social and Economic resilience	On track
REFORM 17: Measures to address the housing crisis	RRF 16400	2024 CSR 1.7	Social and Economic resilience	On track
REFORM 18: Advance Tax Ruling	-	2025 CSR 1.4 2024 CCR 1.3 2023 CSR 1.5 2022 CSR 1.4	Social and Economic resilience	On track
INVESTMENT 1: Digital Transformation of the Tax and Customs Administration	RRF 16291	2025 CSR 1.3 2025 CSR 1.4 2024 CSR 1.3 2024 CSR 1.4 2024 CSR 1.7 2024 CSR 1.3	Fair green & digital transition	On track

		2023 CSR 1.7 2023 CSR 1.8 2020 CSR 3.9 2020 CSR 4.1 2020 CSR 1.1 2019 CSR 2.3 2019 CSR 1.1		
INVESTMENT 2: Transformation of Fiscal Management and Supervision in Governance & Electronic Invoicing	RRF 16705	2024 CSR 2.1 2022 CSR 2.3 2020 CSR 3.9 2020 CSR 1.1 2019 CSR 2.3	Social and Economic resilience & Fair green and digital transition	On track
INVESTMENT 3: Digital transformation of tax audits	RRF 16611	2025 CSR 1.4 2025 CSR 1.3 2024 CSR 1.3 2024 CSR 1.4 2023 CSR 1.7 2023 CSR 1.8 2023 CSR 1.6 2022 CSR 1.5 2020 CSR 4.1 2020 CSR 3.9 2020 CSR 1.1 2019 CSR 2.3 2019 CSR 1.1	Social and Economic resilience & Fair green and digital transition	On track
INVESTMENT 4: RRP Loan Facility	RRF 16980	2025 CSR 3.6 2024 CSR 1.7 2023 CSR 4.1 2023 CSR 4.3 2023 CSR 4.4 2022 CSR 4.1 2022 CSR 4.2 2022 CSR 4.5 2020 CSR 3.3 2020 CSR 3.10 2019.CSR 2.2 2019.CSR2.3 2019.CSR2.4	Social and Economic resilience & Fair green and digital transition	On track
INVESTMENT 5: Revitalization actions of the most affected territories (Just transition territories) & Just Transition Programme	RRF 16871 / MFF	2024 CSR 2.1 2024 CSR 1.7 2023 CSR 4.1 2023 CSR 4.3 2023 CSR 4.5 2022 CSR 4.1 2022 CSR 4.2 2020 CSR 3.2 2020 CSR 3.3 2020 CSR 3.5 2020 CSR 3.6 2020 CSR 3.8 2019 CSR 2.2 2019 CSR 2.5 2019 CSR 2.9	Social and Economic resilience & Fair green and digital transition	On track
INVESTMENT 6: Implementation of the Partnership Agreement 2021-	MFF	2025 CSR 2.1 2020 CSR 3.1 2020 CSR 3.2 2020 CSR 3.3	All priorities	On track

2027 - efficient management of ESPA funds		2020 CSR 3.4 2020 CSR 3.5 2020 CSR 3.6 2020 CSR 3.7 2020 CSR 3.8 2020 CSR 3.9 2020 CSR 3.10 2019 CSR 2.2 2019 CSR 2.3 2019 CSR 2.4 2019 CSR 2.5 2019 CSR 2.6 2019 CSR 2.7 2019 CSR 2.8 2019 CSR 2.9		
INVESTMENT 7: e-PDE system	MFF	2020 CSR 3.2 2020 CSR 3.9 2019 CSR 2.3	Fair green & digital transition	On track
INVESTMENT 8: National Investment Fund under HCAP	-	2024 CSR 1.7 2020 CSR 3.3	Social and Economic resilience	On track
INVESTMENT 9: Promotion of privatizations and public property utilization (by HCAP)	-	2024 CSR 3.2 2020 CSR 3.3	Social and Economic resilience	On track

The **RRF reform “Online cash registers & POS”** represents a significant modernization effort led by the Independent Authority for Public Revenue (IAPR). This initiative aims to integrate 400,000 cash registers with advanced POS terminals and IT systems, ensuring that every transaction is recorded in real-time and transmitted directly to the IAPR. The target was achieved and successfully assessed by the European Commission in the context of the 6th payment request in July 2025, with 431,553 confirmed interconnections, exceeding the established target. The total consists of 320,385 cash registers connected in accordance with Governor’s Decision A.1098/2022 (OJ B’ 3940) and 111,168 POS terminals connected in accordance with Governor’s Decision A.1155/2023 (OJ B’ 5992). The current number of interconnections stands at 473,411.

The **RRF reform “Codification and simplification of tax legislation”** in the areas of income and property taxation, VAT, stamp duty, tax procedures, collection and customs, includes the consolidation of legal provisions, but also aims to simplify legislation and make it more accessible, thereby improving transparency, legal certainty, and tax compliance, while also contributing to the digitalization of tax administration. These tax policy codifications have been fully completed and successfully assessed by the European Commission in the 6th payment request (July 2025), including the Code for the Collection of Public Revenues (Law 4978/2022, OJ A’ 190), the VAT Codification (Law 5144/2024, OJ A’ 162), the new Digital Transaction Fee, which replaced the Stamp Duty and was enacted through Law 5135/2024 (OJ A’ 147) and subsequently incorporated into the Codification of Indirect Taxes under Law 5177/2025 (OJ A’ 21), the Property Tax Code (Law 5219/2025, OJ A’ 130), and the National Customs Code (Law 5222/2025, OJ A’ 134). In parallel, the relevant secondary legislation for the National Customs Code was issued to ensure the effective implementation of the codified legal framework (i.e., Terms, conditions, and effective date for the use of digital handwritten signatures during customs inspections, Terms and conditions for the receipt of ethyl alcohol exempt from excise

tax). With regard to the Content Management System (CMS) —designed to store, integrate, reuse, and externalize existing content, as well as to generate new content— and the dedicated website aimed at enhancing taxpayer accessibility and information, following the completion of the codification, the process of uploading the content to the website is currently ongoing, with completion expected by June 2026.

The **RRF reform “Accounting Reform”**, in conjunction with the **Gov-ERP investment**, is a major initiative, focusing on modernizing financial management by transitioning from modified cash to accrual accounting and consolidated financial reporting, based on International Public Sector Accounting Standards (IPSAS). This encompasses issuing the basic Hellenic Accounting Policies (Standards) and deploying a cutting-edge Government Enterprise Resource Planning (govERP) system to upgrade the Integrated Information System of Fiscal Policy. The objective is to expand functionality to fully support the public financial management (PFM) functions of Central Administration, enable monitoring of fiscal and financial data of other General Government Entities (GGEs), and implement e-invoicing for public procurement. The required actions under the reform are currently in the final stages of implementation. In particular, twelve (12) Accounting Policies have been issued, while the list of the 344 entities participating in the pilot implementation, covering all subsectors of the General Government and ensuring representativeness, has been published. In addition, the preparation of the first pilot Consolidated Financial Statements of the General Government, with reference year 2023, has been completed, together with the accompanying explanatory report outlining the methodology and parameters applied. Regarding the govERP project, the implementation of the system is progressing in line with the established timeline. Following the finalization of the technical specifications for interoperability with third-party entities, the focus has now shifted to the completion of User Acceptance Tests (UATs) across the entire system and to the preparation of the 2027 Budget. The relevant functionality is expected to be technically ready by May 2026, supported by the ongoing training of users, so that, upon the issuance of the relevant circular in June 2026, the process can be executed fully and with operational adequacy within the new information system.

The **RRF reform “Modifications to Greece’s tax policy framework”** aims to combat tax evasion and improve incentives within the tax system, focusing on promoting electronic payments, widening the tax base and enhancing IAPRs operational autonomy. In 2025 the reform was fully completed and submitted to the European Commission, which subsequently approved it as part of the 6th Payment Request (July 2025). The final remaining step was the enactment of Article 272 of Law 5222/2025 (OJ A’ 134/2025), which further strengthened the operational autonomy of the Independent Authority for Public Revenue (IAPR), in particular with regard to the procurement of central IT equipment, system software and cloud computing services. This was followed by the signature of the new Service Level Agreement (SLA) between the Ministry of Digital Governance and the IAPR. In addition, the ministerial decision establishing the Key Performance Indicators (KPIs) and introducing an annual taxpayer satisfaction survey for the IAPR was issued (DG IAPR A.1084136, OJ B’ 4646/2024), while the taxpayer satisfaction survey for 2024 has also been completed.

The **RRF reform “Incentivisation regime for productivity and extroversion of enterprises”** was already marked as completed in the APR 2025 report.

The **RRF reform “Strengthening the capacity of the financial system to overcome legacy challenges and finance the real economy”** aims to reduce private debt levels by improving the insolvency process, strengthening the non-performing loans (NPLs) market, and mitigating future debt accumulation by eliminating information asymmetries. Significant growth was observed in the secondary market of loans. Trends indicate stable flows of portfolios brought to market. Overall, during the 2024–the first semester 2025 period, closed secondary sales accounted for €6.4 billion in gross book value, while an additional €1.27 billion accounts for the 2nd semester 2025. Moreover, the adoption of Laws 5193/2025 (OJ A’56/2025) and 5264/2026 (OJ A’239/2026), introducing targeted measures for CHF-denominated loans, together with the conclusion of the Hercules Scheme, further strengthened the framework for addressing legacy private debt, contributing to a reduction in non-performing loans to 2.85% by end of 2025 (ECB) and supporting financial stability. Furthermore, the creation of a **Public Credit Rating Information System and an IT system for solvency assessment** aims to tackle asymmetric information between the public sector and private entities regarding creditworthiness. This includes credit scoring for debts to the State and facilitates the exchange of credit information with rating agencies, forming a unified rating system. The pilot phase of the Public Credit Rating Information System commenced in October 2025. Moreover, the Central Credit Registry (CCR) is an information system currently under development by the Bank of Greece, designed to record detailed payment histories of individual loans, including all customers of banks and financial institutions, along with the associated collateral. In December 2025, the decisions governing data provision, as well as creditors’ connection and access to the CCR, and its Operating Regulation, were issued. On 23 January 2026, the CCR commenced operations via the Bank of Greece website. Also, the **Private Debt Monitoring Registry** is designed as a central electronic database that will collect data from public and private creditors, as well as other reliable sources, to clarify underreported debt and record as much private debt as possible. The Registry is expected to be completed and become operational by the end of June 2026. In addition, relating to case handling and backlog reduction in enforcement proceedings, the recent **amendment to the enforcement provisions of the Code of Civil Procedure**, introduced by Law 5221/2025 (OJ A’ 133), is expected to address chronic judicial delays, restore legal certainty and safeguard the right to effective judicial protection. The reform introduces four key measures to accelerate liquidation-related proceedings: (i) adaptation of the interim measures procedure to enforcement cases through faster and more flexible rules; (ii) separation of pre-auction substantive oppositions from procedural ones to prevent tactical delays; (iii) redistribution of territorial competence by abolishing prorogation to the Athens First Instance Court, ensuring a more balanced caseload nationwide; and (iv) establishment of a mandatory rescheduling mechanism, supported by an electronic platform aimed at expediting pending cases, limiting reconsideration requests and clearing legacy dockets within a defined timeframe. The platform is expected to be operational in May 2026, with two regulatory decisions to follow in June 2026: one governing the platform’s operation (Joint Ministerial Decision) and a declaratory decision by the Minister of Justice setting the official launch date. Full clearance of the backlogged dockets is expected within three years from the launch/ initial operation of the electronic platform.

The **RRF reform “Enhanced capital market supervision and trustworthiness”** focuses on the digital transformation of the Hellenic Capital Market Commission (HCMC)'s, digitizing its

internal processes and organization, as well as modernizing the regulatory framework for capital markets. In May 2025, the contract for the upgrade of the HCMC's IT and security systems was signed. In February 2026, the contract for the administrative codification of the capital markets regulatory and legislative framework was signed and the project is progressing in line with the envisaged timeline. The digital transformation is expected to be completed in August 2026 while the codification of the legal framework is expected to be completed in June 2026.

The **unified insolvency framework** which became fully operational in 2021, signified an important advancement in Greece's approach to managing pre-bankruptcy proceedings, including the introduction of an automated out-of-court process and a second chance for debtors. At present, several projects are in progress to enhance the framework's operation. Specifically, the **RRF reform "Unified insolvency framework (OCW - Debtor guidance mechanism - Early Warning Mechanism)"**, entails the upgrade of the electronic platform supporting the early warning mechanism for individuals and legal entities, as well as the platform for out-of-court debt settlement, aim to enhance the digital infrastructure for effective debt restructuring and settlement and is progressing in line with the envisaged timeline, with completion expected in May 2026. In parallel, the establishment of a debtor guidance mechanism during the early stages of financial distress is also progressing. This includes training professional advisors to provide support services such as business mentoring, coaching, and empowerment, with the goal of fostering a proactive culture and mindset that helps prevent insolvency. This project was completed on March 31, 2026.

The **Green Budgeting** initiative has been developed with the objective of incorporating the environmental impact of public policies into the State Budget. In the 2026 State Budget, the presentation of the environmental dimension of Central Administration programmes is completed through the inclusion of an environmental impact assessment of programmes implemented by Independent Administrative Authorities belonging to the Central Administration. Overall, a total of 176 programmes were assessed. For 2026, a key strategic objective is the completion of the methodology for the assessment and presentation of the environmental impact of different categories of public revenues and tax expenditures, further enhancing the scope and analytical depth of the Green Budgeting framework.

In relation to this, options for designing a 'green' tax reform in Greece are investigated through the project **"Greening of Taxes – Development of a New Green Tax Reform"**, funded by the EU Technical Support Instrument (TSI) and in collaboration with the Foundations for Economic and Industrial Research (IOVE). The project aimed at developing an economic modelling framework to support the assessment and design of green tax reforms, while strengthening public administration capacities for the formulation and monitoring of green economic policies. The implementation of the project progressed smoothly during the first half of 2025 and was successfully completed in May 2025. During this period, the capacity-building activities were carried out, starting with the first training seminar on the use of the Computable General Equilibrium (CGE) model, followed by six additional specialized training seminars. Furthermore, the policy proposals developed within the framework of the project were finalized, and the project concluded with a final workshop. Building on the successful completion of the project,

a new green tax reform in Greece is being prepared, with legislative provisions expected to be finalized by the end of 2026.

The Insolvency Code includes specific measures designed to protect Greece's most vulnerable debtors. Central to this effort is the **Sale and Lease Back Organization (SLBO)**, a key initiative that facilitates the transfer of primary residences owned by vulnerable debtors to a designated entity, with the option for these debtors to lease the properties back. Additionally, Greece's four systemic banks will participate in the new Organization with €100 million to its budget. The submission of bids by investors is expected to be completed within May 2026, followed by the announcement of the selected bidder/contractor. This will be followed by the required ratification of the resulting contract by the Hellenic Parliament. Due to the length of the overall procedure, the interim phase —during which eligible borrowers make pre-determined monthly payments to their lenders, partially subsidized by the State, and all enforcement or liquidation proceedings are suspended— has been extended until the full establishment of the Sale and Lease Back Organization (SLBO). To date, approximately 378 vulnerable debtors have been included in this interim scheme. The SLBO is expected to be fully operational by the end of 2026.

The recurrence of extreme weather events and natural disasters had highlighted the **need for targeted interventions in the areas of climate adaptation and mitigation**. Respective actions were reported in the previous APR 2025 report, the measure was already marked as completed.

The **National Strategy for financial literacy in Greece** aims to enhance financial literacy by promoting prudent money management and a savings culture, particularly among vulnerable groups. Key actions include initiatives to encourage responsible credit use, saving habits, and understanding financial risks. 2025 was a period of intensive organization and undertaking of specific initiatives. Following the establishment of the National Coordination Committee at the end of 2024, six (6) specialized Thematic Committees were activated in the first half of 2025, in which bodies from the public sector, the private sector and civil society participated. Important actions were undertaken in Primary and Secondary Education, such as the examination of the introduction of a special subject in the school curriculum, as well as the strengthening of Skills Workshops with financial literacy content. At the same time, the case of the participation of Greek schools in the financial literacy sector of the PISA 2029 assessment is in progress. The implementation of the Panhellenic Student Economics Competition was also approved, while the Ministry also launched the design of its “Integrated Framework of Actions”, aiming to combat financial illiteracy. In addition, bodies such as the Bank of Greece and the Capital Market Commission strengthened their activities during 2025, through educational programs, publications on financial education and awareness-raising initiatives aimed at protecting the public from electronic financial fraud.

The **Public Investment Programme (PIP)**, funded by the Public Investment Budget, finances the country's development policy, through investments, actions and projects implemented under the co-financed and nationally funded Programmes. In this context, the reform framework introduced by Law 5140/2024 establishes a unified and comprehensive system for the budgeting, execution and monitoring of public investment in Greece. The preparation of the secondary legislation is progressing steadily, with approximately two-thirds (8 out of 14 in total) already issued.

The **National Development Programme (NDP) 2026–2030** constitutes the core strategic and operational tool for the programming and implementation of nationally funded programmes under the PIP. Approved in November 2025 covering the period 2026–2030, the NDP provides an enhanced budget of €16.6 billion in national resources, including a 130% overcommitment rate, complemented by additional €5.8 billion to address outstanding obligations from the 2021–2025 programming period through 2028. Structured across 20 Sectoral Programmes and 13 Regional Programmes, with Ministries and Regions acting as Managing Authorities under the coordination of the Ministry of Economy, it ensures strong complementarity with co-financed programmes and the Recovery and Resilience Facility.

The implementation of the 2026–2030 programming period is further supported by the reform establishing the new National Development Programme (NDP) framework, building upon the unified system for public investment. While the latter sets the horizontal framework, the new framework further specifies its application to the programming and management of nationally funded programmes under the PIP. The new law aims to accelerate procedures, strengthen unified programme management, and improve alignment between project implementation and annual and medium-term budgetary capacities. In parallel, clearer rules are set for the launch and closure of programming periods, while Programme Management Authorities and monitoring and control mechanisms are further strengthened. In this context, the NDP reflects these reforms in the programming and implementation of nationally funded interventions, covering priority areas such as infrastructure and transport, digital and green transitions, artificial intelligence, crisis resilience, social cohesion, housing needs and demographic challenges.

In addition, an investment related to the **upgrade of the IT system of the PIP (e-PDE)**, which supports the whole lifecycle of PIP projects, is currently in the tender process and is scheduled for completion by the end of 2027. The upgrade will ensure the successful implementation of the above-mentioned changes and will cover the needs of the PIP at least for the next decade.

The reforms and investments on the **restructuring of HCAP (Growthfund)** were further operationalised in 2025 through concrete deliverables. Within the framework of the **“Transformation” pillar**, major initiatives have been implemented by Growthfund to enhance operational efficiency, accelerate digital transformation, and upgrade services to citizens. For example, with the aim of further improving the performance and effectiveness of subsidiaries —and supported by a robust governance framework— 38 new Board members were appointed in 14 Group companies in 2025, with an additional 13 appointments underway for 2026. At **Hellenic Public Properties Co. (HPPC)**, over 35 property lease tenders were completed, 13 property concession contracts were signed with local authorities, and tenders for flagship properties —such as Tae Kwon Do, Vouliagmeni Coast, and the Xenia hotel in Ouranoupoli— were launched. Additionally, the **“Landmark 360°” project** was initiated to map, appraise, and mature public assets, covering 36.000 records, appraising 6.500 properties, and advancing the preparation of up to 1.000 properties. Approximately 1.000 properties have already been pilot-assigned to contractors, offering the Greek State an important opportunity to register and utilize its available real estate. Moreover, the **restructuring of Hellenic Post** advanced in 2025 through the implementation of its transformation plan, focusing on financial sustainability and operational efficiency. Key measures included enhanced recruitment flexibility to attract

specialised personnel, streamlined procurement procedures to support infrastructure modernisation, and progress in rationalising the operational network and upgrading sorting and delivery systems. In parallel, **corporate governance reforms** in other subsidiaries —such as GAIAOSE, Hellenic Saltworks, AEDIK, and the OASA Group— were implemented, with targeted interventions. The impact of these reforms has been notably positive: in 2015, seven out of ten companies transferred to the Hellenic Corporation of Assets and Participations (HRADF) were operating at a deficit, with a total negative result of €176 million. By 2024, this trend had reversed completely, with eight companies reporting a positive result of €99,7 million. With a view to further strengthening the State’s capacity to design and deliver complex strategic projects, the **Project Preparation Facility (PPF)** —originally established as an independent operational unit within the Hellenic Republic Asset Development Fund (HRADF)— now operates within Growthfund following the integration of HRADF. The PPF constitutes a central mechanism for structuring, procuring, and supervising the implementation of projects of strategic importance, while also playing a critical role in ensuring the timely absorption of Recovery and Resilience Facility (RRF) funds. Managing a portfolio exceeding €10 billion with over 80 projects and 900 procurement procedures, the Unit has already tendered projects worth €4,25 billion, achieving €150 million in savings for reinvestment. In the context of the RRF, 598 procurement procedures and contracts (€2,5 billion) have been completed. Significant progress has been achieved in key sectors, including health infrastructure, civil protection, environmental interventions and implementation works for OAKA. Further progress was recorded in flagship projects such as the redevelopment of TIF-Helexpo (tender launch expected in 2026) and the Government Park “Andreas Lentakis” (competitive dialogue phase, binding offers expected in 2026), confirming the role of the PPF as a key mechanism for strengthening project maturity, accelerating procurement, and mobilising public and private investment.

Last, the establishment of the new **National Investment Fund under HCAP** marked a key milestone in 2025, with the launch of a dedicated investment vehicle (Hellenic Innovation & Infrastructure Fund – HIIF) aimed at mobilising private capital in strategic sectors such as green infrastructure and digitalisation. During 2025, the fund was structured with independent governance and initial capitalisation, while its first investment pipeline was developed, with initial transactions reaching an advanced stage. In early 2026, the fund entered its operational phase, with the first investment expected to be announced and additional projects under evaluation in energy and digital infrastructure. The strategic target is to mobilise up to €1 billion in total investment over the period 2025–2027, leveraging public funds to crowd in private capital. In the **privatisation and asset development** pipeline, key milestones were achieved in flagship transactions, including the completion of the concession of Egnatia Odos (fulfilment of conditions precedent and financial closing), marking a major step in transport infrastructure utilisation. Progress was also recorded in regional port privatisations. The sub-concession of the commercial port of Kavala (“Philippos II”) reached financial closing in January 2025, following the signing of the concession agreement. In 2025 and early 2026, progress also advanced in the concession processes of Port of Patras and Port of Katakolo. For the Port of Patras, preparatory steps were carried out, including transaction structuring, regulatory clarification, and updating of tender documentation, moving the project towards the tender phase. For the Port of Katakolo, progress focused on the maturation of the concession model and initial investor engagement, particularly given its role as a cruise tourism hub. In 2025, progress advanced in

the concession process of Kalamata International Airport, a key regional infrastructure asset with strong tourism potential. The tender reached an advanced stage, including the submission of binding offers and the evaluation of bids by the competent authorities. Key deliverables included the identification of preferred investors and the progression towards contractual finalisation.

In view of its central role to **address the housing crisis**, the Ministry of Economy and Finance extended and reinforced the measures adopted during the previous reporting period. Under Law 5246 (OJ A' 198/2025), additional housing policy measures were introduced for 2026, including the extension and broadening of the three-year tax exemption for long-term rentals, applicable to individual property owners who make vacant dwellings available for long-term rental until 31 December 2026, as well as a reduced 25% tax rate on rental income between €12,000 and €24,000. The same law also provided for the gradual abolition of the Unified Property Ownership Tax (ENFIA) for primary residences owned by natural persons in settlements with a population of up to 1,500 inhabitants, while extending the suspension of VAT on newly constructed buildings until the end of 2026. In addition, restrictions on short-term rentals in central Athens were extended through 2026, as part of broader efforts to alleviate housing pressures. At the same time, a measure providing for the annual return of one rent payment to eligible tenants was established under Article 70 of Law 5217 (OJ A' 120/2025). The measure applies to both primary residences and student housing, based on income and property criteria, and is estimated to cover around 80% of tenants. Looking ahead, further initiatives include the expansion of short-term rental restrictions to other high-pressure areas, the reimbursement of a second rent payment to teachers, nurses and doctors serving outside major urban centres, and the introduction of a new incentive framework to mobilise private investment in affordable housing. Furthermore, the **RRF investment “Affordable Housing Programme “My Home II”** aims at facilitating access to affordable homeownership for young individuals, couples, and families through subsidized housing loans for first-time buyers. With a total budget of €2 billion, the programme is co-financed equally by the Recovery and Resilience Facility (RRF) and Greek banking institutions. As of end February 2026, the programme had recorded 12.170 approved applications, corresponding to €1,5 billion in loan volume 75% of the total budget.

The establishment of a formalised **advance tax ruling framework** constitutes a key element of a broader reform agenda designed to enhance tax certainty, transparency, and predictability within the Greek business environment, thereby promoting investment and reducing tax disputes. In March 2026, the Ministry of Economy and Finance published the relevant provisions for public consultation, allowing stakeholders to submit comments and propose improvements. Following the completion of the consultation process and the incorporation of feedback, the draft legislation is expected to be submitted to Parliament for adoption within Q2 2026, marking a significant step toward modernizing the tax administration and aligning Greece with international best practices.

The **RRF investment “Digital Transformation of the Tax and Customs Administration”** is aimed at modernizing revenue administration and services to enhance the capacity and performance of the Independent Authority for Public Revenue (IAPR). This initiative focuses on improving the quality of services for individuals and businesses, as well as on making the tax system more

growth-friendly and efficient. The investment consolidates several digital infrastructure sub-projects, including the replacement of core digital systems, automation of office processes, digitization of audits and controls, and upgrading taxpayer services. In that context, the relevant 195a milestone has been fully completed and successfully assessed by the European Commission under the 7th payment request (December 2025). The milestone covered the implementation of an integrated information system for the General Directorate for Financial Services of the IAPR, as well as the delivery of office hardware and portable IT equipment supporting the operational needs of the Authority. Progress under Milestone 195, which concerns the first-phase deliverables of the new integrated IT environment replacing the existing TAXIS, TAXISnet and ELENXIS systems, is advancing in line with the RRF timetable. The implementation study for the integrated taxation information system has been submitted. In parallel, the contract for the Surveillance System for Commercial Vehicles and Containers was signed on 24 November 2025, with the submission of the first version of the implementation study submitted in March 2026. The new integrated information system for the Chemical State Laboratory of Greece has entered the pilot operation phase, while the implementation study for the Human Resources Management System for the IAPR has also been submitted. Furthermore, the new contract for the upgrade and maintenance of the IAPR information systems was signed in January 2026. The integrated information system supporting the Directorate of Public Asset Management of the IAPR has reached the pre-production operation stage. As regards taxpayer service enhancements, the contract for the expansion and upgrade of the Taxpayers' Service Centre and Call Centre Services was published on 30 April 2025 and its implementation is currently progressing as planned. In the area of data security, the development and implementation of the Information Security Management System (ISMS) is underway, while the procurement process for data security tools has entered the contracting phase. Overall, implementation of this investment is progressing according to Plan, and all sub-projects are expected to be completed by August 2026.

The **RRF investment "Digital Transformation of Tax Audits"** aims to enhance the efficiency and effectiveness of tax audits, improve public revenue collection, and combat smuggling through advanced digital solutions, with a significant positive fiscal impact. Key components include the automatic filling of tax declarations, leveraging the myDATA facility for electronic bookkeeping and invoicing, as well as connecting all tax cash registers to IAPR's IT systems. Additionally, the investment involves upgrading in-house data utilization and introducing artificial intelligence tools. These components were completed and successfully assessed under the 5th payment request in 2024. In addition, the investment under milestone 194 includes upgrading of in-house data exploitation capabilities and deploying artificial intelligence tools. The sub-project "Elenxis Live" (ELEGXOSlive), designed to enhance on-site audit support, has been fully completed and is operational. The system is currently being used during audits, enabling the real-time issuance of audit reports and their direct communication to taxpayers. As regards the installation of the business intelligence and data analytics system, the relevant contract was signed on 25 July 2025. The implementation study was submitted in January 2026 and the project is currently under implementation, with completion expected by the end of June 2026.

The **RRF investment "Loan Facility"** concerning the use of loan support under the Recovery and Resilience Facility aims at facilitating the provision of financial incentives to the private sector and promoting private investment in long-term projects. The loans provided by the State cover

a maximum of 50% of the investment costs, with the financial institutions' participation at a minimum of 30%, and debtor participation amounting to at least 20%. As of end-March, **612** loans had been approved, **354** of which were for small and medium-sized enterprises. The total loan budget stands at **€21.45 billion** — **€9.55 billion** from the Recovery Fund, **€6.99 billion** from bank capital, and **€4.92 billion** from investors' own contributions. Funds disbursed to the market from contracted loans amount to **€11.2 billion**. The portfolio's weighted average interest rate is **1.72%**, with an average repayment term of **15 years**. The implementation of the investment is expected to be completed in August 2026.

The **Just Transition Program (JTP)** of Greece is using the Just Transition Mechanism to address the wider social, economic, and environmental impacts in regions, where employment and income are heavily dependent on fossil fuels or emission intensive industries (W. Macedonia, North and South Aegean, Crete, municipalities in the Peloponnese region). The JTP Greece (2021-2027) focuses on five priorities: improving the business environment, supporting energy transition and climate neutrality, regenerating degraded land and promoting circular economy practices, addressing socio-economic impacts through skills adaptation, and enhancing residents' quality of life and local economic diversification. All measures and investments will be completed by the end of the programming period. Complementing these efforts, the Greek Recovery and Resilience Plan supplements the JTP by targeting specific reforms and investments that further support the economic and social transition of coal-dependent areas.

The **RRF investment "Revitalization actions of the most affected territories (Just transition territories)"** finances the rehabilitation of old mining areas in Western Macedonia and Megalopolis, promoting environmental sustainability and economic cohesion, as it directly mitigates the negative impacts of the phasing-out of the use of lignite in electricity production and supports the green transition, while preparing these areas for future economic activities. Additionally, it contributes to job preservation and the creation of new employment opportunities. The transfer of 5,479 hectares of restored or undisturbed land has already been completed under Milestone 10 of the 6th payment request (July 2025). The next step is the certification of the remaining 2,623 hectares to complete the project by the end of June 2026.

The **Partnership Agreement for the 2021-2027** programming period for Greece, is a key basic strategic plan aiming to enhance growth and development. It was approved by the European Commission on July 29, 2021, with resources of a total amount of €26.2 billion to be allocated to the country for the period 2021-2027, of which €20.9 billion concern the Union Support and an amount of €5.3 billion refers to the National Contribution. The new "NSRF 2021-2027" sets priorities for strengthening the productive potential of the economy, developing infrastructure, human skills and strengthening social protection. The NSRF 2021-2027 is structured around several key Programs, each designed to target specific areas of development:

1. **Competitiveness** (€3.8 billion): This program is focused on the economic transformation of Greece by enhancing the digital and innovative capacities of small and medium-sized enterprises (SMEs), improving research infrastructures, and promoting Industry 4.0. The approved projects' budget is €3 billion.
2. **Human Resources and Social Cohesion** (€4.2 billion): This program aims to improve access to employment and enhance the skills of the workforce. It emphasizes supporting young

people, promoting equal opportunities in education, lifelong learning, and social inclusion. It also aims to tackle material deprivation and ensure equal access to quality healthcare services. Until now, the approved projects' budget is €2.9 billion.

3. **Digital Transformation** (€0.9 billion): The goal of this program is to upgrade Greece's public digital services and applications, ensuring that businesses and citizens have access to modern, efficient digital tools. It also seeks to enhance digital connectivity and address the digital skills gap, thereby supporting the broader digital transformation of the country. So far, the approved projects' budget is €0.9 billion.

4. **Environment and Climate Change** (€3.6 billion): This program is dedicated to promoting a green economy through investments in clean energy, climate change mitigation and adaptation, and the circular economy. It also focuses on sustainable urban mobility, flood protection, and energy efficiency, aligning with the National Energy and Climate Plan. Up to now, the approved investments' budget is €3 billion

5. **Transport** (€2.2 billion): The transport program aims to develop and upgrade Greece's transport infrastructure. This includes promoting sustainable urban transportation, enhancing connectivity between islands, and completing key projects within the Trans-European Transport Network (TEN-T). It also emphasizes improving transport safety and efficiency, particularly in major urban centers like Athens and Thessaloniki with an approved projects' budget of €2.51 billion, exceeding the original approved budget by €402.88 million.

6. **Civil Protection** (€0.7 billion): This program seeks to establish a modern and effective civil protection mechanism. It focuses on disaster prevention, preparedness, and response, ensuring that Greece can protect its citizens, environment, and infrastructure from natural and technological hazards. So far, the approved projects' budget is almost absorbed (€0.66 billion).

7. **Just Development Transition** (€1.6 billion): This program addresses the economic and social challenges posed by Greece's transition away from lignite production. Up to now, the approved budget is €1.1 billion.

8. **Fisheries, Aquaculture, and the Sea** (€0.5 billion): This program promotes sustainable practices in Greece's fishing and aquaculture sectors, ensuring that these industries can thrive while preserving marine ecosystems. The approved projects' budget is up to €0.25 billion

9. **Regional Programs** (€8.03 billion): There are 13 regional programs that correspond to each administrative region in Greece that address specific regional needs, with an approved projects' budget reaching €6.45 billion.

Appropriate measures and guidelines are issued throughout the programming period to ensure comprehensive evaluations of each cohesion sectoral and regional program. The overall absorption rate of certified expenditure by April 2026 is 23%.

Greece amended its Cohesion Programmes by the end of 2025 following updates to key EU regulations. The revisions redirected €2.16 billion in EU funding toward new strategic priorities: boosting competitiveness and decarbonization, strengthening industrial and defence-related capacities, improving access to affordable and sustainable housing, ensuring secure and

resilient water management, and accelerating the energy transition (including infrastructure and interconnectivity). Most programmes successfully reallocated at least 10% of their EU funding, which enabled benefits such as a one-year extension for eligible expenditures and €600 million in additional pre-financing. The updated “Human Resources and Social Cohesion” programme was approved on 9 March 2026, while the revised Just Transition Programme received European Commission approval on 16 February 2026 (please see 2025 CSR 2.1 for more details). The new **Housing Priority** introduced under the Programmes of Partnership Agreement 2021-27 (ESPA) is included in the framework of the mid-term review of the Cohesion Policy Programmes and reflects the new policy focus at both European and national level on addressing housing challenges and improving access to affordable housing. The priority supports interventions related to the renovation of private residential properties (both occupied and vacant), including energy-efficiency upgrades, as well as the renovation of Municipal and Regional buildings to be made available for rental to public sector employees and students, thereby contributing to the provision of social and affordable housing and to mitigating housing shortages. The total public allocation foreseen for these interventions amounts to EUR 287 million (public expenditure).

Ministry of Foreign Affairs

REFORM / INVESTMENT	RRF / MFF	CSR	COMMON PRIORITIES	On-track status
REFORM 1: Digitalization of Economic Diplomacy Network & Exporters Training Program	RRF 16599	2020 CSR3.9 2019 CSR2.3	Social and Economic resilience	Not completed
REFORM 2: The National Strategy for Trade Facilitation	-	2025 CSR 3.4 2024 CSR1.7 2020 CSR3.3 2020 CSR3.4 2020 CSR3.9 2019 CSR2.1 2019 CSR2.3	Social and Economic resilience	On track
REFORM 3: The National Strategy for Extroversion	-	2024 CSR1.7 2020 CSR3.3	Social and Economic resilience	On track
REFORM 4: Transformation of “Enterprise Greece” into an integrated hub of extroversion	-	2025 CSR 3.1 2024 CSR1.7 2020 CSR3.3	Social and Economic resilience	On track
REFORM 5: Reform of “Export Credit Greece”	-	2025 CSR 3.1 2024 CSR1.7 2020 CSR3.3	Social and Economic resilience	On track
REFORM 6: Digitalization of licencing procedures for the export of controlled items”	-	2025 CSR 3.1 2024 CSR 1.7 2020 CSR 3.3 2020 CSR 3.9	Social and Economic resilience	On track

INVESTMENT 1: Digital transformation of the Ministry of Foreign Affairs	RRF 16742	2020 CSR3.9 2019 CSR2.3	Fair green & digital transition	On track
INVESTMENT 2: Development of large-scale IT systems in accordance with Schengen acquis in the area of border management	MFF	2020 CSR3.9 2019 CSR2.3	Fair green & digital transition	On track

The **RRF reform “Digitalization of the Economic Diplomacy Network”** refers to a set of policy reforms, which aim to enhance extroverted economic activity with top-notch digital tools and enablers to be spilled-over to existing and potential exporters. The primary objective of this project is to offer exporting companies with opportunities and means in the form of digital services for advancing their businesses’ outreach to global markets. This reform will provide businesses with digital tools, such as a single digital gateway for exporters, where multiple services will be provided. The completion of the reform was expected by the end of 2026, but due to the unsuccessful outcome of the Electronic International Open Tender (Announcement No. 16725/15-07-2024), where all submitted bids were deemed technically non-compliant and subsequently rejected, is not completed yet. The contract award procedure was officially cancelled by the Contracting Authority (Decision No. 27359/02.12.2024). Given the project’s estimated 17-month implementation period, it was concluded that re-tendering and completing it within the Recovery and Resilience Plan timeframe was no longer feasible. Despite this, the strategic vision behind the reform remains valid, and alternative funding and implementation paths are currently under consideration to support the digital transformation of Greece’s economic diplomacy in the near future.

The **“National Strategy for Trade Facilitation”** is a reform which aims at fostering trade by streamlining administrative procedures and developing digital tools that rationalize services through better access for companies operating in Greece to digital services. Its implementation includes a series of actions for reviewing and simplifying existing pre-customs and customs procedures, identifying unnecessary administrative burdens and/or costs for companies, allowing for the establishment of a Single and Integrated IT system (Single Window). The rollout of the Greek Single Window is completed and the relevant Joint Ministerial Decision for its operation has been issued (November 2025). The completion of the reform is expected by the end of 2027. Please refer to CeSaR - Feb 2026 for more details.

The **Digitalization of licensing procedures for the export of controlled items**, includes the creation of a digital platform for issuing certificates/ licenses/ approvals that fall within the competence of the Ministry of Foreign Affairs. The platform will interoperate with the information system of the Single Window of Independent Authority for Public Revenue (IAPR). The Technical Proposal for request of funding through Partnership Agreement 2021-2027 has been submitted to the competent Ministry of Digital Governance and pending approval. This reform is also included in the Trade Facilitation Roadmap for the period 2022-2026. The time of completion of the reform will be defined after the approval of the project.

The **“National Strategy for Extroversion”** is a reform, designed as a key tool for the MFA in setting tangible and measurable objectives, tailored to the needs of a flexible economic diplomacy policy. Apart from being actively involved in multilateral economic organizations, the

venture of implementing an integrated economic diplomacy by the MFA rests on enhancing the economic and commercial position and interests of Greece regionally and internationally, evaluating and reinforcing extroversion structures and attracting foreign investments in targeted sectors of the Greek economy. Based on the updated annual timeframe of this strategic tool, its completion is envisaged by the end of every subsequent year, including 2028. In addition, a Strategic Plan for Extroversion for the period 2026-2030 has been developed in order to highlight priority markets and sectors. At the same time, the Annual Program for Extroversion is developed and implemented on an annual basis. Moreover, Regional Extroversion Offices, which are being launched in Greek Regions, will play a key role in this process, acting as communication channels and support hubs for local businesses seeking to expand into international markets. During the reporting period (May 2025–April 2026), memoranda of cooperation have been signed with the Regions of Crete, Peloponnese, Western Greece, and Central Greece. Furthermore, the Digital Platform “myOEYlive” offers online service to Greek exporters and potential foreign investors to Greece by the Greek Economic and Commercial Affairs Offices (ECAOs) located in Greek embassies and consulates around the world and contributes to upgrading services offered to businesses. It began operating on a pilot basis in six ECAOs in Q1 2025 and has already further expanded to twenty (20) more ECAOs (Q1 2026), with a prospect to expand to all ECAOs (Q3 2026). Please refer to CeSaR - Feb 2026 for more details.

The transformation of “**Enterprise Greece**” into an integrated hub of extroversion, has been announced in Q3 2025. The reform aims to offer specialised and end-to-end services to businesses and function as a single window for investors and Greek exporters. Additionally, digitalisation of procedures will ensure the operation of Enterprise Greece as a unique access point for exports and investments. In this context, Enterprise Greece i. approved a new organisational structure, aimed at enhancing internal efficiency through the full integration of digital tools, strengthening the linkages between investment and export activities at both sectoral and geographical levels, and ii. has activated the institution of the “Business Ombudsman” for matters related to extroversion. The completion of the reform is expected by the end of 2027.

The reform of “**Export Credit Greece**” includes harmonization with the EU framework for the mandatory transformation of ECG into an Export Credit Agency (ECA), the establishment of two subsidiary companies for short-term credit insurance and factoring, legislative activation of state guarantees and cooperation with the European Investment Bank. The measure has been announced in Q3 2025 and its completion is expected by mid 2027.

The RRF investment “**Digital transformation of the Ministry of Foreign Affairs**” aims at the modernization of the MFA through extended digitalization of its operations and IT infrastructures. The project includes (a) the digitization of MFA's Strategic and Operational Planning support system and (b) of the entire contents of the Diplomatic and Historical Archives, (c) the creation of a Global Digital Information Center Platform for exercising more efficiently public and economic diplomacy and (d) the upgrade of Crypto IT & Telecom security infrastructure. The first three sub-projects are under implementation. The completion of all four sub-projects of this investment is expected by the end of April of 2026.

The development of large-scale IT systems in accordance with Schengen acquis in the area of border management is an essential investment in facilitating legitimate travel and implementing the new common visa policy. This action contains four integral components, which aim at aligning and upgrading key information systems in order to achieve higher interoperability and security standards [The Entry Exit System (EES), the upgraded national Visa Information System (VIS), the European Travel Information and Authorization System (ETIAS), the implementation of a state-of-the-art Data Centre]. Regarding the above-mentioned components, the project “Maintenance and technical support of the N-VIS information system and its subsystems” is expected to be completed by 31/12/2026. In addition, for the project “Interconnection of the Greek Consular Authorities with the National VIS (N-VIS), the Central VIS (C-VIS) and the EES” an option contract is being implemented until 31/12/2026. Finally, the projects “Creation of the central infrastructure of the National Entry/Exit System (EES)” and “European Travel Information and Authorization System (ETIAS)” are being implemented and are expected to be completed in May 2026 and December 2026 respectively. Overall, the investment is expected to be completed by the end 2026.

Ministry of National Defence

REFORM / INVESTMENT	RRF / MFF	CSR	COMMON PRIORITIES	On-track status
REFORM 1: Enhancing Domestic National Defence Industry with the contribution of the Hellenic Centre for Defence Innovation (HCDI) - (ELKAK)	-	2020 CSR 3.3 2019 CSR 2.4	Defence Capabilities	On track
REFORM 2: Increase training capacity provided to Military Personnel reserve force and conscripts		2020 CSR 3.8 2019 CSR 2.6	Defence Capabilities	On track
REFORM 3: Adjustment of Civilian Sector's Operational Planning and Emergency Procedures	-	2025 CSR 4.6	Defence Capabilities	On track
REFORM 4: International Defence and military cooperation through Bilateral Defence Cooperation Agreements and Programs	-	-	Defence Capabilities	On track
INVESTMENT 1: Implementation of the Medium Term Defence Equipment Plan in terms of upgrading capability, armament and planning	-	-	Defence Capabilities	On track
INVESTMENT 2: Provision of all-terrain surveillance vehicles by the Armed Forces to address the needs of border management	MFF	-	Defence Capabilities	Delayed
INVESTMENT 3: Provision of Maritime Border Surveillance Systems by the Armed Forces	MFF	-	Defence Capabilities	On track

INVESTMENT 4: Provision of Unmanned Aerial Systems for border surveillance by the Armed Forces	MFF	-	Defence Capabilities	On track
INVESTMENT 5: Provision of Search and Rescue (SAR) equipment to enhance the effectiveness of search and rescue operations by the Armed Forces	MFF	-	Defence Capabilities	On track
INVESTMENT 6: Construction of a new Operational Center for the Cybersecurity Division of the Armed Forces	-	-	Defence Capabilities	On track

Greece has introduced a fundamental reform by enhancing the Domestic **National Defence Industry with the contribution of the Hellenic Centre for Defence Innovation (HCDI) - (ELKAK)**. The goal of the reform is the implementation of selected actions geared towards systematically strengthening and promoting the National Defence Industrial Base, while creating a domestic defence innovation system, with the support of the Hellenic Center for Defence Innovation (HCDI) – (ELKAK). This effective implementation policy is expected to significantly upgrade the country's defence capabilities, by enhancing self-sufficiency in defence armaments. During the reporting period the Hellenic Defence Innovation Center (ELKAK), has continued its operational activities, through the following initiatives: a. To date, 16 research and innovation projects are in progress. b. In February 2026, as part of the Memorandum of Cooperation between ELKAK and 28DIGITAL, the European innovation initiative EIT Community “AI Challenge 2025” was successfully executed with the participation of entities from the Greek ecosystem. Furthermore the 2nd Innovation Challenge was completed, during this period, with contributions from 26 companies and research teams from the domestic ecosystem. c. By February 2026, 10 Memoranda of Understanding (MoUs) had been signed with Higher Education Institutions, research centers, as well as national and European bodies active in research, technological development and innovation, with a focus on defence, security, and dual-use technologies. d. The EU-funded TSI (Technical Support Instrument) is currently underway to support ELKAK in its effort to acquire expertise in critical areas of its operations.

Added to the aforementioned reform, the enhancement of **military training reform** represents an investment in human capital, contributing to Greece’s efforts to strengthen its defence capacity. During the period under review, the Ministry of National Defence undertook the following initiatives to enhance the training capacity of personnel, conscripts, and reservists: a. Certification of the Instrument Flight Training Center (IFTTC) located at the 120 Air Training Wing, in Kalamata Air Base and delivery of the entire fleet of M564 training aircrafts. b. Construction of the free-fall simulator (Wind Tunnel) which is being implemented according the timetable, with the completion rate approximately 40%. The project is expected to be completed by the end of 2026. c. The Armed Forces participated in twenty (20) International Missions and three (3) International Exercises. d. In January 2026, a new institutional framework (Law 5265/2026, OJ A’ 3/10.01.2026) entitled “Transition Roadmap to a New Era” was published, aiming to modernize the Armed Forces by increasing flexibility and providing specialized training, which enhances operational readiness, allowing forces to respond to diverse, complex threats while maximizing efficiency. The law also provides for voluntary participation of reservists in seminars and exercises to ensure they remain operationally ready. In March 2026 the first course on the

Military Decision – Making Process (MDMP) was conducted, alongside the introduction of a voluntary military service programme for women combined with specialised training.

In parallel, the Ministry of Defence has introduced a significant reform that covers the adjustment of **Civilian Sector's Operational Planning and Emergency Procedures in the changing geopolitical environment**, while enhancing the country's defensive response capability against potential asymmetric threats and various types of hostile actions. To this end the process of reviewing the **Operational Planning of the Civil Sector** is currently underway to finalize the draft legislative proposal via the necessary coordination meetings and consultations with a wide range of stakeholders and relevant ministries. More specifically, two (2) coordination meetings took place in June 2025, with the participation of representatives from the Emergency Planning Departments of all Ministries and a representative from the Hellenic Parliament's unit, responsible for Policy Planning. During the meetings, it was decided to merge and revise the existing Emergency Planning operational plans of each Ministry, which are relevant in terms of their scope of action, with the ultimate goal of achieving optimal coordination and enhancing the desired flexibility during their implementation. Furthermore, responsibilities were defined and priorities were set for the competent and co-competent agencies regarding the completion of the project. Subsequently, the Hellenic National Defence General Staff (GEETHA) drafted a proposal on the revision procedure for the Emergency Planning Policy, which will be submitted for approval to the Government Council for Foreign and Defence Affairs (KYSEA).

Moreover, Greece aims to upgrade its defence capabilities through military alliances and partnerships and respectively through **Bilateral Defence Cooperation Agreements and Programs**. The reform represents an ongoing initiative, coordinated by the Ministry of National Defence and the Hellenic National Defence General Staff that involves negotiating and signing Bilateral and Trilateral Military Cooperation Agreements (contracting process), as well as the implementation of Military Cooperation Programs. During the reference period the conclusion of 17 Military Cooperation Programs (MCPs) with other state entities was achieved, with a focus on joint training and cooperation in critical operational areas. Among the most notable were: a. Bright Star 25 in Egypt from August 22 to September 10, 2025, b. Platinum Wolf 25 in Serbia from June 11 to 27, 2025, and c. Immediate Response 2025 in regions of Greece and North Macedonia from May to June 2025.

Furthermore, the implementation of the **Medium-Term Defence Equipment Plan**, in terms of upgrading capability, armament and planning targets at ensuring, maintaining, and gradually enhancing the Defence capacity and readiness of the Armed Forces. The implementation of the country's medium-term Armament Program focuses on acquiring Defence Systems that will enhance Greece's Defence capabilities both at sea and in the air. During the reporting period, three major developments occurred: a. The first Belharra-class (FDI HN) frigate, HS Kimon (F-601), was officially commissioned and delivered to the Hellenic Navy in December 2025. Kimon is the first of four advanced FDI HN frigates ordered for the Hellenic Navy to serve in anti-air, anti-surface, and anti-submarine warfare, along with two additional which are expected within 2026. b. Work is currently underway to upgrade F-16 aircraft to Viper configuration. As of February 2026, the completion rate of the upgrade works reached 60%. c. In September 2025,

a Memorandum of Cooperation on Naval Collaboration between Greece and Italy was signed, along with a Declaration of Intent for the acquisition of two Italian FREMM-type frigates.

To enhance maritime borders and land border security along with the country's defensive capabilities, major innovative projects regarding the supply of **all-terrain surveillance vehicles, Search and Rescue (SAR) equipment, Maritime Border Surveillance Systems and Unmanned Aerial Systems for border surveillance**, are being prepared by the armed forces.

As regards **Unmanned Aerial Systems for border surveillance**, following the approval of the Technical Data Sheet on 25 October 2025, the competent department of the Ministry of National Defence is currently reviewing the Tender Document and the project specifications. A review by the competent managing authority will follow in the next phase. Lastly, regarding the provision of **Search and Rescue (SAR) equipment** to enhance the effectiveness of search and rescue operations by the Armed Forces, the tender process for the procurement of the equipment is in progress as of December 2025. The submission of bids was completed on 9 February 2026 and the evaluation process is currently ongoing. In addition, a tender procedure is in progress for the provision of flight simulator (F/S) training for Hellenic Air Force SAR helicopter crews. The sub-project was launched in February 2026, with the deadline for submission of bids set for 3 April 2026.

Finally, to expand the capabilities of the Hellenic Ministry of National Defence (HMoD) in the field of cybersecurity, the establishment of a new **Security Operations Centre**, tailored to the needs of the Armed Forces **Cybersecurity Division**, is currently in the planning phase. Notably, the new Electronic Warfare Directorate building at Papagos Army Base is expected to be completed by June 2026, following the completion of electrical and mechanical works. The project has reached a completion rate of 78%.

Ministry of Interior

REFORM / INVESTMENT	RRF / MFF	CSR	COMMON PRIORITIES	On-track status
REFORM 1: The implementation of the National Multilevel Governance System	RRF 16972	2025 CSR1.5 2024 CSR1.5 2024 CSR1.6 2023 CSR1.9 2022 CSR1.6 2020 CSR3.8 2020 CSR3.9 2019 CSR2.6	Social and Economic resilience	On track
REFORM 2: New Incentive and Reward System in the Public Sector	RRF 16972	2025 CSR1.5 2024 CSR1.5 2024 CSR1.6 2023 CSR1.9 2022 CSR1.6 2020 CSR3.8 2020 CSR3.9 2019 CSR2.6	Social and Economic resilience	Completed

REFORM 3: National Policy on Administrative Procedures	RRF 16929	2025 CSR3.1 2024 CSR1.7 2020 CSR 3.9 2019 CSR 2.3	Social and Economic resilience	On track
INVESTMENT 1: Local Government Data Management Hubs	RRF 16842	2020 CSR 1.1 2020 CSR 3.9 2019 CSR2.3	Social and Economic resilience Common Priority Fair green and digital transition	Completed
INVESTMENT 2: Road Safety Projects in Local Authorities (Municipalities)	RRF 16331	2020.CSR3.4 2019.CSR2.1	Social and Economic resilience	On track

The **RRF reform “National Multilevel Governance System”**, (Subpart.1 Multilevel Governance, Subproject 1.2 - Development of the Multilevel Governance System - MGS, Subproject 1.3 - Information System - IS of 16972ID) was introduced by Law 5013/2023, with the objective of enhancing the quality of public services provided to citizens by rationalizing the allocation of competencies across different levels of governance. In particular, the framework has been structured around four distinct governance levels —central, decentralised, regional, and local— clarifying the distribution of roles and responsibilities. Complementing this, a comprehensive hierarchical classification of policy areas has been developed, spanning four levels: the first two aligned with the COFOG classification, followed by thematic policy areas, and a detailed mapping of competences at the level of individual public administration entities. Building on this legal framework, the Ministry of Interior has advanced significantly in operationalising the Multi-Level Governance (MLG) model, with a focus on enhancing administrative efficiency, transparency, and coordination across levels of government, supported by digital tools. At the same time, notable progress has been achieved in the digital implementation of the reform. Two phases of the MLG Information System have been completed: the first enabling the systematic digitisation of organisational structures (including entities, administrative units, competences, and relevant legal acts), and the second extending to resource management data, such as real estate, equipment, and human resources. In addition, further enhancement of the system is underway through the planned integration of an AI-based component to support the automated registration and classification of competences. In the same vein, the Unified Code on Local Government represents a broader legislative initiative, while remaining closely aligned with the reform’s objectives. More specifically, the first practical application of the new MLG framework is reflected in the third book of the Unified Code on Local Government, which lists the competences of regions and municipalities, identifies the responsible level of governance, and classifies them according to both governance level and the COFOG model, and is expected to be adopted by May 2026. Overall, these developments mark a critical step towards a more coherent, data-driven, and interoperable governance model.

The **RRF reform “New Incentive and Reward System in the Public Sector”** aims to maximize the performance of public organizations while improving the processes for employee performance assessment and goal setting. Primary legislation (Articles 31–37 of Law 5149/2024) has established a structured framework linking rewards to the goal-setting and evaluation processes outlined in Law 4940/2022. In April 2025, the issuance of circular guidelines for the implementation of the new incentive and rewards system for the project “New system for providing incentives and rewards (bonus) for employees’ contribution to

achieving targets” [31/01/2025 – 02/04/2025] was completed. By the end of 2025 the Act of the Council of Ministers (OJ 240/A’/22.12.2025) was issued as a final procedural prerequisite for the implementation of the new Incentive and Reward System in the Public Sector of Greece.

The **RRF reform “National Policy on Administrative Procedures (NPAP)”** constitutes a unified and coherent framework aimed at the continuous improvement of public administrative processes and the reduction of bureaucratic burdens. It is structured around three interconnected pillars: (i) the National Registry of Administrative Procedures “MITOS”, which serves as a centralized repository for the documentation of procedures; (ii) the National Program for Procedure Simplification, which focuses on redesigning and streamlining existing administrative workflows; and (iii) the Observatory for Bureaucracy, which assesses the impact of simplification initiatives on administrative efficiency. As of 15 April 2026, a total of 4,292 administrative procedures have been published on the MITOS platform by the Ministry of Interior, marking significant progress in the standardisation, documentation, and transparency of public administration processes. This initiative constitutes a key component of the national reform agenda, enhancing efficiency, legal certainty, and user-oriented service delivery. The platform has also received international recognition, earning the “EPSA 2023–24 Special Recognition” at the EIPA awards. These actions contribute to reducing administrative burdens for businesses through the simplification and digitalisation of procedures, as reflected in Greece’s improved DESI performance (from 64.40 in 2023 to 76.72 in 2025, an increase of 18.76%). Further progress is linked to milestone 99 which introduces a standardised methodology based on the Standard Cost Model, the establishment of a Bureaucracy Measurement Index (BMI), and an enhanced Regulatory Impact Analysis (RIA) framework. It further includes the publication of 20 measurement reports and the full operationalisation of the Bureaucracy Observatory, with a formal mandate to monitor and implement the methodology, by the end of June 2026. It should be noted that pursuant to the recent Joint Decision No. 1899/5-2-2026 of the Deputy Ministers of Economy and Finance and of the Interior (OJ B’ 552) the Coordinating Committee of the National Program for the Simplification of Procedures is established in order to support the coordination and monitoring of reform initiatives. The scope of the EPAD Coordinating Committee includes actions related to the design and implementation of measures to simplify procedures, such as the systematic use of ex officio document exchange (e.g. birth and family status certificates) between public authorities, reducing burden and supporting the “once-only” principle. It is worth noting that the reform of the Local Government Code constitutes a major undertaking aimed at simplification, codification, and the reduction of administrative burdens, thereby reflecting the objectives of the reform in the best possible way. Given the vast scope of the material it covers —encompassing all areas of local government activity— it also serves the purposes of the aforementioned reform of multilevel governance. Finally, a Technical Support Instrument (TSI) project with Expertise France introduces an AI tool, which identifies and streamlines or eliminates unnecessary procedures enabling evidence-based simplification and optimisation of administrative processes.

The **RRF investment of “Local Government Data Management Hubs”**, implemented pursuant to the Memorandum of Cooperation signed on 11 June 2024 between the Ministers of Interior and Digital Governance, forms part of the framework agreement for the RRF-funded project “Central Hub for the Management and Analysis of Multidimensional Big Data -Central BI - Data

Analytics - 16842ID". It constitutes a strategic investment comprising two key components aimed at strengthening data governance, enhancing transparency, and improving operational efficiency across Local Government Authorities (LGAs):

1. Upgrade of the Interoperability Hub and Financial Information Services for LGAs:

This component focuses on strengthening the core system responsible for the collection, processing, and dissemination of financial data relating to local government. It aims to expand the range of data categories, introduce new functionalities, ensure full interoperability with other digital platforms, and alleviate administrative burdens on local authorities. The definition of the functional requirements of the upgraded Interoperability Hub, in line with the principles and rules of the new accounting framework, has been completed, with the system expected to become operational by end April 2026.

2. Local Government Performance Monitoring Hub:

This component entails the development of a dedicated hub for monitoring and evaluating the performance of LGAs. It aggregates data related to financial, administrative, and operational functions, which are then processed to produce performance measurement and evaluation indicators. The hub is envisioned as a transparency mechanism, offering citizens access to comparative and individual performance metrics for municipalities. Substantial progress has been achieved under the second component. As of 2024, the data collection phase has been completed. The Monitoring Hub has compiled anonymized data covering 770 variables and 167 indicators, organized into 12 data groups for Municipalities and 8 for Regions. Of these, 255 indicators are automatically extracted via interoperable connections with over 15 existing public registers, while 515 are sourced from structured questionnaires completed by Local Authorities. This has resulted in the development of 24 final evaluation indicators - 17 for Municipalities and 7 for Regions. Furthermore, the Joint Ministerial Decision (OJ B'6087/14-11-2025) regarding the operation of the Local Government Performance Monitoring Hub has been issued. The implementation of the database, the calculation of measurement and evaluation indicators, and the development of the website for publishing the results have been completed. The website became publicly available in March 2026, marking a highly successful completion of the first cycle of data collection and performance monitoring for municipalities for the year 2024. Overall, 313 municipalities (94.3% of the total) fully or partially complied with the obligation to complete and submit the questionnaire, demonstrating a high level of engagement across local authorities. At the same time, the first year of implementation has provided valuable insights into areas requiring further development, including the recording and utilisation of real estate assets, the determination of tax bases by category, the registration of public infrastructure and road networks, the monitoring of energy consumption, and municipal sports facilities. This initial phase constitutes an important step in strengthening municipalities' administrative capacity. Building on this foundation, the Ministry of Interior expects continued improvement in data quality and foresees the gradual and more comprehensive integration of these areas into the Performance Hub's reports and indicators.

The **RRF investment "Road Safety Projects in Local Authorities (Municipalities)"** aims to enhance road safety through the implementation of the **Road Safety Improvement Programme (RSIP)**. The programme targets approximately 7,000 high-risk locations across a network extending over 2,500 km. The investment is expected to generate immediate positive effects

on the national economic environment, while contributing to the broader objective of strengthening social and economic resilience. Implementation of the RSIP is approaching completion, with the majority of contractual commitments already fulfilled. Notably, contracts have been awarded for interventions at no fewer than 8,693 hazardous locations. In parallel, intelligent LED lighting infrastructure has been deployed across 31,938 lighting poles. These developments represent a significant advancement in improving road safety conditions and modernising transport infrastructure, demonstrating steady and tangible progress in the execution of the project which is expected to be fully completed by August 2026.

Ministry of Education, Religious Affairs and Sports

REFORM / INVESTMENT	RRF / MFF	CSR	COMMON PRIORITIES	On-track status
REFORM 1: Strategy for Excellence in Universities & Innovation	RRF 16289	2025.CSR5.5 2024.CSR2.1 2024.CSR1.7 2020.CSR3.8 2020.CSR3.9 2019.CSR2.3 2019.CSR2.4 2019.CSR2.5	Social and Economic resilience	On track
REFORM 2: Supporting public HEIs and providing an operating framework for non-profit branches of foreign universities	-	2019.CSR2.5	Social and Economic resilience	On track
REFORM 3: Collaboration with OECD on Education Policy Review: Improving Learning Outcomes in Greece	-	2025.CSR5.6 2024.CSR3.1 2019.CSR2.5	Social and Economic resilience	Completed
REFORM 4: Further expansion of experimental and model schools' network	-	2019.CSR2.5	Social and Economic resilience	On track
REFORM 5: all-day program	MFF	2025.CSR5.2 2024.CSR3.1 2019.CSR2.5 2019.CSR2.7	Social and Economic resilience	On track
REFORM 6: Inclusion in education	MFF	2024.CSR3.1 2019.CSR2.5	Social and Economic resilience	On track
REFORM 7: Upgrading Vocational Education and Training	RRF 16934	2025.CSR5.5 2025.CSR5.6 2024.CSR2.1 2024.CSR3.1 2020.CSR3.9 2019.CSR2.5 2019.CSR2.6 2019.CSR2.7	Social and Economic resilience	On track
INVESTMENT 1: Upgrading Vocational Education and Training (VET): Supply of laboratory equipment for Laboratory Centers	RRF 16933	2025.CSR5.5 2025.CSR5.6 2024.CSR2.1 2024.CSR3.1	Social and Economic resilience	Completed

for SAEK, EPAL, Post-Secondary Year-Apprenticeship Class and Vocational Training Schools		2020.CSR3.8 2019.CSR2.3 2019.CSR2.5 2019.CSR2.7		
INVESTMENT 2: Digital transformation of Education	RRF 16676	2025.CSR5.5 2025.CSR5.6 2024.CSR2.1 2024.CSR3.1 2020.CSR3.8 2020.CSR3.9 2019.CSR2.3 2019.CSR2.5 2019.CSR2.6	Fair green & digital transition	On track
INVESTMENT 3: Marietta Giannakou programme for the upgrading of school infrastructure		2019.CSR2.5	Social and Economic resilience	On track
INVESTMENT 4: Student residence development projects	-	2019.CSR2.5	Social and Economic resilience	On track

The **RRF reform “Strategy for Excellence in Universities & Innovation”** aims to enhance the research performance of Greek universities and improve the quality of education, by fostering a dynamic innovation ecosystem that promotes skills development and alignment with labour market needs. Under Sub1.1, titled “Clusters of Research Excellence – CREs”, 97 collaborative research projects between universities and the private sector have been approved since November 2024 and are under implementation with an expected timeline for completion by May 2026. Regarding Sub2, Universities of Excellence, project implementation has commenced in accordance with 23 distinct approval decisions. The projects related to the infrastructure of Greek Universities are under implementation with an expected completion date at the end of April. Concerning Sub2.3, “Internationalisation of University Education Services” eligible applicants submitted funding applications for dual/joint master’s, which were evaluated by the Hellenic Authority for Higher Education (HAHE). Based on HAHE’s evaluation of the submitted proposals, the projects were approved, and they are under implementation (74 dual/joint Master’s). Lastly, Sub6, “Digital Transformation of the National Hellenic Libraries Network”, the contract concerning the development of a digital platform, digitization of content, interconnection of libraries, and the enhancement of lending services is under completion.

Following the enactment of Law 5094/2024 and the issuance of Decision 284/2026 (06.03.2026) by the Supreme Court of Greece, which collectively **establish the regulatory framework governing the operation of foreign university branch campuses in Greece**, significant developments have been made in the sector. In particular, four (4) institutions —The Open University, University of York, Keele University, and UNIC Athens— have been granted operating licenses, while 26 study programmes were approved by the Hellenic Authority for Higher Education in 2025. Four (4) additional institutions —Georgetown University, Iowa State University of Science and Technology, European University Cyprus, and Roger Williams University— have submitted applications for licensing for the academic year 2026-2027. University of Sunderland has also applied for the 2027-2028 academic year, while five (5) branch campuses whose applications were rejected in 2025 have reapplied and are currently undergoing re-evaluation. At present, the supporting documentation for these applications is under review by the General Directorate of Higher Education of the Ministry of Education

Religious Affairs and Sports. Upon confirmation of the completeness of each application dossier, the files will be transmitted to the relevant regulatory bodies, including the National Organization for the Certification of Qualifications and Vocational Guidance for infrastructure-related approval and the Hellenic Authority for Higher Education for the evaluation and accreditation of study programmes.

The report **“Education Policy Review: Improving Learning Outcomes in Greece”** has been issued, and its findings were officially published and presented in January 2026. The review highlights that successful reform requires coherent alignment of actions and governance systems with clarity, consistency, and implementation capacity. It stresses empowering teachers and school leaders as pedagogical leaders driving continuous improvement, noting that *“successful implementation... presupposes coherent alignment of all actions”* and the need to *“strengthen teachers and school principals”* (document excerpts). Finally, OECD recommends gradually increasing school autonomy while safeguarding equity, clarifying governance roles, and reinforcing local implementation capacity. It also calls for coherent frameworks linking teacher evaluation with professional learning, improving early childhood education —especially for children under four— and ensuring robust integration and monitoring of digital initiatives.

Moreover, educational design can be further ameliorated through **an extended network of Model and Experimental school units** across the country, which operate as local centers of excellence for all students, regardless of socioeconomic background. During school year 2025–2026, the network has been expanded: by now, 13 Experimental Schools have already been established, as per a recent Ministerial Decision (OJ B/158255/10-12-2025). The planned expansion of the network of Model and Experimental Schools, through the establishment of thirteen (13) additional Experimental Schools —nine (9) of which will commence operation in the 2026–2027 school year and four (4) in the 2027–2028 school year— seeks to further consolidate and strengthen the presence of existing Experimental Schools across diverse regions of the country, at both primary and secondary levels of education. At the same time, it aims to extend the geographical coverage of the network to regions where no Experimental School has previously operated. During the 2025–2026 school year, the network of Public Onassis Schools comprises twelve (12) schools in operation (OJ B/167401/Δ6/23-12-2025). The network is scheduled to expand further, reaching a total of twenty (20) schools in the 2026–2027 school year. The expansion of the network of Public Onassis Schools is intended to ensure the full implementation and completion of the network in line with the terms and strategic objectives of the donation, as stipulated in the relevant institutional framework, while also incorporating evidence and data derived from the network’s first year of operation.

The reform of the **all-day program** aims at strengthening basic skills of students and at the same time facilitates the participation of parents in the labor market. The all-day program is operating in Primary Schools and Kindergartens throughout Greece.

Inclusive education, spanning all levels and forms of learning, is a core pillar of the Greek National Strategy for the Rights of Persons with Disabilities. The establishment of 3,448 Inclusion Classes (OJ B’ 3955/23-7-2025) forms part of the Policy Framework for the Expansion and Strengthening of Inclusive Education Structures in Greece. The reform aims to enhance inclusive education, ensure early intervention, and address longstanding structural gaps across

all levels of schooling. As regards Human Resource Strengthening, under Article 127 of Law 5224/2025 and a respective Ministerial Decision on allocation (OJ B' 4503/20-08-2025), a total of 1,200 new permanent positions are established, comprising 600 Psychologists and 600 Social Workers. These positions are intended to staff the Interdisciplinary Support Committees (EDY) operating within general and vocational education school units, thereby reinforcing multidisciplinary support at the school level. Additionally, the establishment and formation of two (2) advisory-consultative committees has been put forth as follows: first, MD No. 63348/Δ3/02-06-2025 entitled "Establishment and formation of an advisory-consultative committee for monitoring the physical accessibility for persons with disabilities of the educational and administrative structures of the Ministry of Education, Religious Affairs and Sports" led to the development and dissemination of a Physical Accessibility Guide to all school units across the country. Second, MD No. 63378/Δ3/02-06-2025 entitled "Establishment and formation of an advisory-consultative committee for monitoring the electronic accessibility of educational material and websites, and determination of its operating rules" resulted to the relevant framework for digital accessibility. Additionally, following the completion of Phase II of the technical support programme entitled "Implementation of the European Child Guarantee – Promoting Inclusive Education in Greece", which was funded by the European Union's Technical Support Instrument (TSI) and implemented by the European Agency for Special Needs and Inclusive Education in cooperation with the European Commission, an "Inclusive Education Guide" has been developed and disseminated to all school units across the country. Last, the Institute of Educational Policy (IEP) has proceeded with the establishment of Working Groups, tasked with the updating and improvement of the operational framework governing educational structures and institutions of Special and Inclusive Education, specifically: Special Education School Units, Integration Classes, Parallel Support, Centers for Assessment, Counseling and Support, School Networks for Educational Support. The objective of this redesign is to advance inclusive education, in alignment with the international institutional framework and the National Strategy for the Rights of Persons with Disabilities 2024–2030.

Regarding **RRP reform "Upgrading Vocational Education and Training"**, the digital platform for the support of the governance system of Vocational Education and Training and the upload of educational material is expected to be completed by Q2 2026. As regards the Digitization of EOPPEP, the implementation of the first action "Design and Development of EOPPEP Information Systems" is in progress. This action concerns the functional expansion of the existing data, document and process automation management infrastructure, the integration of existing IT infrastructures, the possibility of future integration of other project management software and the utilization of best practices and e-governance methodologies uniformly and horizontally across all EOPPEP services. Following an extension of the contract, it is expected to be completed by the end of Q2 2026. Moreover, the contract under Action 2 "EOPPEP technological equipment renewal" has been completed in Q1 2026. The Ministry is also promoting the development of curricula, training programmes, educational material, and the training of trainers for EPAL and SAEK through alternative funding sources. Lastly, the **supply of laboratory equipment** for Laboratory Centers for SAEK, EPAL, Post-Secondary Year-Apprenticeship Class and Vocational Training Schools (VET) has been completed since July 2025.

To develop a robust and outgoing Greek economy over the long run, the **"Digital Transformation of Education"** RRF investment seeks to establish an inclusive digital

educational paradigm in the country. The content of the investment is particularly rich (Digital content and digital equipment in schools, professional development of schoolteachers and digital services in schools and universities) and aims to support the cultivation of digital skills in all schools, from Grade 5 and up. The Digital Tutoring Platform is a nationwide initiative that provides free, high-quality online educational support to students, with a strong focus on preparing candidates for national exams and ensuring equal access to learning regardless of location. Since its launch, it has recorded 308,043 users, including 162,243 active users from September 2025 to today. The programme currently involves 81 educators, delivering 477 hours of teaching per month across 45 subjects. These figures reflect significant progress in expanding access to education and strengthening digital learning in Greece. The implementation of the transformation of educational content into open source digital environments (Sub 1 of Measure 16676) is under way. Under Sub 3, 36,200 interactive learning systems (an interactive touch screen and a computer with educational software for lesson design and presentation) have already been installed in 6,899 school units and 2,900 additional interactive systems will be delivered by the end of June 2026. Furthermore, Sub 4 “Digital Access / Voucher for digital equipment for the development of students’ digital skills and competences” has been completed. Under Sub 5, a total of 177,100 robotics and STEM sets have been finally received by 11,146 schools, marking 100% completion of the items foreseen in the project. In the frame of Sub 6, a total of 16,800 technological and other tools for students with disabilities or special educational needs have been delivered to 455 schools and the project has been completed. Last, Subs 7 “Development of Innovation Centres in 13 Regional Directorates”, 8 “Teacher Training Actions”, 9 “e-Schools” and 10 “e-University” are under implementation.

The government is investing in school infrastructure to ensure safe and modern classrooms and facilities through the "**Marietta Giannakou**" programme for the upgrading and renovation of school buildings that meet modern functionality and accessibility requirements. Phase A of the School Buildings Renovation Program "Marietta Giannakou," which concerned 431 school units in 245 Municipalities across all 13 Regions of the country, has been completed according to the established timeline for this initiative. The works in these schools include aesthetic and functional interventions, renovations of athletic spaces, as well as accessibility works. The programme has now entered Phase B, in the framework of which, the needs have been recorded and prioritized by the municipal authorities. The total budget for a four-year period for the renovation of approximately 2,000 school units will amount to €650 million.

The construction of Student Residencies in major Greek universities for Greek and foreign students is a flagship project, which will be mainly carried out in the form of Public-Private Partnerships. This initiative refers to 6 student residence development projects with 8,609 beds for students in Thrace, Thessaly, Crete, West Macedonia and Attica and with a budget exceeding €730 million (including VAT). During the current year, the contracts for the design, financing, construction, maintenance and technical management of student residences with a total capacity of 1.463 beds in Dimokritus University of Thrace and in University of Thessaly will be signed. Moreover, the development projects for University of Western Macedonia and for University of West Attica are in progress. For the first one, a provisional contractor will be appointed the first semester of 2026 and for the second the tender procedure started on 10th of February. Lastly, the construction for University of Crete will be completed till the end of 2028.

Ministry of Health

REFORM / INVESTMENT	RRF / MFF	CSR	COMMON PRIORITIES	On-track status
REFORM 1: Implementation of the National Public Health Prevention Program "Spiros Doxiadis" (NPP "SD")	RRF 16783	2024.CSR2.1 2020.CSR1.2 2020.CSR1.3 2020.CSR3.9 2019.CSR2.8	Social and Economic resilience	On track
REFORM 2: Completion of Psychiatric Reform	MFF	2020.CSR1.2 2020.CSR1.3 2019.CSR2.8	Social and Economic resilience	On track
REFORM 3: Reform in the fields of mental health and addictions	RRF 16820 MFF	2024.CSR2.1 2020.CSR1.2 2020.CSR1.3 2019.CSR2.8	Social and Economic resilience	On track
REFORM 4: Personal doctor reform	RRF 16984	2024.CSR2.1 2023.CSR3.1 2022.CSR3.1 2020.CSR1.2 2020.CSR1.3 2019.CSR2.8	Social and Economic resilience	On track
REFORM 5: Reform of the Primary Health Care System	RRF 16755	2024.CSR2.1 2023.CSR3.1 2023.CSR4.4 2022.CSR4.5 2022.CSR3.1 2022.CSR2.3 2020.CSR1.2 2020.CSR3.3 2020.CSR3.8 2019.CSR2.6 2019.CSR2.8	Social and Economic resilience	On track
INVESTMENT 1: Operation of new local health units (TOMYs) and mobile health units (KOMYs)	MFF	2022.CSR3.1 2020.CSR1.2 2020.CSR1.3 2019.CSR2.8	Social and Economic resilience	On track
INVESTMENT 2: Health Infrastructure	RRF 16795	2024.CSR2.1 2023.CSR4.4 2023.CSR4.1 2022.CSR4.5 2020.CSR1.2 2020.CSR3.3 2019.CSR2.8 2019.CSR2.2	Social and Economic resilience	On track
INVESTMENT 3: Establishment of a Radiotherapy Center at the "Sotiria" Thoracic Diseases Hospital of Athens	RRF 16757	2024.CSR2.1 2020.CSR1.3 2019.CSR2.8	Social and Economic resilience	On track
INVESTMENT 4: Construction of a building dedicated to Cellular & Gene Therapies and Hematology Clinic Laboratories within the General Hospital of Thessaloniki "Papanikolaou"	RRF 16793	2024.CSR2.1 2023.CSR4.4 2023.CSR4.1 2022.CSR4.5 2020.CSR1.3 2019.CSR2.8	Social and Economic resilience	On track

INVESTMENT 5: Construction of a new oncology hospital in Thessaloniki	-	2020.CSR1.3 2019.CSR2.8	Social and Economic resilience	On track
INVESTMENT 6: Establishment of Home Health Care & Hospital at Home systems	RRF 16753	2024.CSR2.1 2020.CSR1.2 2020.CSR1.3 2019.CSR2.8	Social and Economic resilience	On track
INVESTMENT 7: Digital Transformation of Health (DigHealth)	RRF 16752	2024.CSR2.1 2022.CSR2.3 2020.CSR1.2 2020.CSR1.3 2020.CSR3.9 2019.CSR2.8 2019.CSR2.3	Fair green and digital transition	On track

The **reform concerning the improvement of public health** includes seventeen individual projects, organised in three main pillars. In the area of primary prevention, the "Dentist Pass" programme, which provides free dental check-ups for children aged 6 to 12, has been completed. The "National Programme of Physical Exercise and Healthy Eating - Combating Childhood Obesity" and the "Promotion of Family and Child Health Programme", implemented in collaboration with UNICEF, are currently underway. In particular, recommendations on healthy eating in school canteens are under development by June, while the educational initiative, comprising four toolboxes and entitled "Food for Action", has been completed. At the same time, the European Centre for Combating Childhood Obesity has been established and is fully operational. In addition, awareness-raising seminars on menstrual hygiene are being delivered in schools, and the Model Community Center has been established and is already providing comprehensive mental health services to individuals experiencing episodes of self-harm. In terms of secondary prevention, the National Prevention Programme "Prolamvano" is well underway, providing free screening for breast, colorectal, and cervical cancers. As of March 2026 the following progress has been recorded:

Concerning the prevention screening intervention for **Breast Cancer**, 1,151,380 digital mammograms have been performed, while a total of 70,262 women have received a BIRADS 3+ finding.

Concerning the prevention screening intervention for **Colorectal Cancer**, 983,462 self-diagnostic screening kits have been distributed, and 22,800 colonoscopies have been completed.

Regarding the prevention screening intervention for Cervical Cancer, 927,519 PAP test samplings, HPV-DNA test samplings, and gynaecological examinations have been completed..

The cardiovascular disease management programme has been expanded to include the treatment of obesity, laboratory testing for Lp(a) in relation to renal dysfunction, as well as laboratory examinations for minor dependents. Moreover, the national neonatal screening programme has been expanded to include tests for spinal muscular atrophy (SMA) and severe combined immunodeficiency. Another pilot programme aimed at identifying SMA and cystic fibrosis carriers among women aged 20–35 years commenced in March 2026. Finally, the

“Health Monitoring” project, launched in August 2025, aims to strengthen public health surveillance through the utilisation of health data.

Law 5129/2024 on the **completion of the Psychiatric Reform** transformed the mental health services model, shifting care from institutionalization to a community-based approach. The main pillars of the reform included ensuring continuity of care, psychosocial rehabilitation, social and professional reintegration, and combating stigma. Since February 2025, the National Network of Mental Health Services has been operational, and a feasibility assessment has also been approved for the creation and operation of a digital platform to record the daily movements of mental health service recipients and the availability of beds in psychiatric clinics in the country's Health Regions. Recent developments include the integration of the Korydallos Prison Psychiatric Facility into the National Network of Mental Health Services and the launch of digital tools supporting care coordination, such as the “First Intake” platform and a system for monitoring hospitalizations and bed availability. Further actions are underway to strengthen service evaluation and expand digital mental health support. At the same time, the Addictions has been restructured with the establishment of the National Organisation for the Prevention and Treatment of Addictions, in line with international best practices.

The mental health and addictions reform aims to strengthen the public service network and ensure universal and free access to quality care. To date, 82 new Mental Health Units have been established, covering areas such as dementia, autism, psychosocial disorders, child and adolescent care, and employment support. At the same time, 95 existing units have been renovated and upgraded. Complementary actions include the development of a digital financial management and reporting platform for mental health service providers, the transfer and installation of a Mental Health Mapping System using cloud technology (H-cloud) and the implementation of streetwork interventions and safe supervised use services through the operation of a Mobile Supervised Consumption Unit by the National Organisation for the Prevention and Treatment of Addiction - EOPAE (former OKANA), which was established by Law 5129/2024 and began operating in early 2025. Recent developments include the establishment of seven Day Care Centres supporting people with dementia/Alzheimer’s disease, further expanding community-based services. In addition, procurement procedures are underway for the creation of 40 Mental Health Care Units for elderly people with dementia and for individuals with intellectual disabilities and neurodevelopmental disorders, as well as 40 new addiction treatment structures. Efforts are also ongoing to strengthen the labour market integration of people with severe psychosocial difficulties through supported employment schemes. In addition, early intervention programmes for adolescents are being implemented, along with initiatives addressing various forms of legal addictions by EOPAE (former KETHEA). Finally, a Specialized Inpatient Treatment Center for Alcohol-Dependent Individuals has been established at Aiginiteio Hospital, providing both inpatient and aftercare services for alcoholics.

The **Personal Doctor reform** aims to increase the number of personal doctors registered in the system, in order to complete the enrollment of all eligible citizens. Law 5157/2024, which entered into force in November 2024, established the new legal framework for the Personal Doctor system. Specifically, the legislation redefines the role of rural doctors by assigning them responsibilities as Personal Doctors, with a strong focus on preventive care. It also abolishes the previous exemption for doctors practicing in Athens and Thessaloniki, addressing the healthcare

needs of the country's two largest urban areas. As of the first quarter of 2026, the Personal Doctor reform has reached a significant level of implementation, with approximately 4,652 physicians enrolled in the system and 5,202,370 citizens covered, representing 62.3% of the beneficiary population. All relevant legislative amendments have been completed and fully implemented. Furthermore, financial incentives have been introduced to attract more physicians to General/Family Medicine and Internal Medicine, aiming to increase the availability of Personal Doctors in Primary Health Care. In addition, a referral system to specialty care has been introduced, supported by an online platform, which is expected to become fully operational by the end of April 2026. This platform operationalises the referral pathway (“orientation and guidance”) assigned to the Personal Doctor, ensuring continuity of care and a structured patient pathway from primary to secondary and tertiary services.

The **Primary Health Care reform** aims to upgrade the infrastructure and medical equipment for more than 150 Health Centers or decentralized units and to reorganize their operations in order to establish a unified and effective service delivery model. At the same time, it includes the retraining of personnel to enhance collaboration with secondary healthcare services and places particular emphasis on the management of chronic diseases through targeted infrastructure interventions. Within this framework, the project “Enhancing the Primary Healthcare System in Greece by Strengthening Accessibility, Quality, and Sustainability” was launched in June 2025 and is being implemented, in line with the planned schedule, by the World Health Organization. In terms of infrastructure, construction work has been completed in 55 units, while the remaining units are at an advanced stage of implementation, with completion expected by June 2026. In parallel, the establishment of 301 Chronic Disease Management Units within primary healthcare facilities is progressing, which will be integrated into the renovated healthcare facilities. Furthermore, the upgrade of medical technology equipment is also underway. Finally, the training of 10,000 primary healthcare professionals is in progress, delivered through asynchronous distance learning by five major universities in the country: the National and Kapodistrian University of Athens, the University of Piraeus, the University of West Attica, the University of Macedonia, and the University of Crete, which have also developed the relevant training material.

In February 2025, the implementation of the **Mobile Health Units** began, introducing a new service within the National Health System. With 250 units operated by the National Public Health Organization and a total of 1,000 health professionals, the Mobile Health Units initiative enhances access to essential preventive and curative services for citizens. The systematic nationwide rollout of the Mobile Health Units began in October 2025. The units provide in-home prevention and care services across the country, with a particular focus on island, mountainous and remote areas, as well as individuals with limited mobility, including those living in major urban centres. At present, 180 KOMY teams carry out home visits and provide services at fixed locations in remote communities, making use of telemedicine for remote diagnosis and patient monitoring. At the same time, citizens and municipalities can contact the National Public Health Organization (EODY) via the 1135 helpline to request home visits or community-based examinations and to receive information. The initiative is expected to serve around 500,000 citizens of all ages annually, thereby strengthening equitable access to healthcare services and reducing health inequalities. 35,662 beneficiaries have received the service thus far. As part of

the broader upgrade of Primary Healthcare, Regional Authorities are launching tenders to establish new **Local Health Units**.

The **“Health Infrastructure”** investment aims to upgrade the hospital infrastructure of the National Health System through energy-efficient renovations and the procurement of new medical equipment in hospitals across the country’s seven Health Regions. To date, renovation interventions have been completed in 53 hospitals across all Regional Health Authorities of the country, while a further 27 hospitals are expected to be completed by 30 June 2026. The interventions include the reconfiguration of building infrastructure to ensure safer and more functional hospital care, upgrades of wards, emergency departments and operating rooms, as well as the installation of modern medical equipment.

The investment concerns the design and construction of a **Radiotherapy Center at “Sotiria” General Hospital**, aiming to address the needs of cancer patients and to strengthen radiotherapy services at a national level. It includes the creation of new departments and the construction of modern facilities to house outpatient clinics, centers of clinical excellence, and specialised care units. The contract for the project was signed in March 2025. The project is currently in the implementation phase and is progressing in accordance with the approved timetable. Construction and renovation works, as well as the development of electromechanical systems and supporting infrastructure, are ongoing, with estimated overall progress exceeding 70%.

The project concerns **the construction of a new building within the “Papanikolaou” General Hospital of Thessaloniki to house the Cellular and Gene Therapy Laboratories and the Hematology Clinic**. The aim is to improve the quality of patient care and support research into innovative therapies. The contract for the project was signed in the second quarter of 2024. The project is currently in the implementation phase and is progressing in accordance with the approved timetable, with construction works for the new building, as well as the development of specialized laboratory and electromechanical installations, advancing steadily across the individual components of the project. The estimated overall progress exceeds 80%, while full and integrated operation of the new building is scheduled for 2026.

The new **Oncology Hospital in Thessaloniki**, with a planned capacity of 425 beds, is designed to provide an integrated, patient-centred approach to cancer care, emphasising prevention, early detection and comprehensive disease management. The facility will include state-of-the-art medical infrastructure and dedicated units such as a Mental Health Centre, Palliative Care Unit and Patient Rehabilitation Area. The procurement procedure for the project, which is being implemented as a Public–Private Partnership, is progressing as planned, with the tender having been published in June 2025. The first phase of the competitive dialogue has already been completed and the shortlisted candidates have been selected, while the procedure remains ongoing, covering the design, financing, construction and long-term maintenance of the hospital. The preferred bidder is expected to be selected by the end of 2026, with the overall implementation timeline estimated at five years.

The **Hospital at Home investment** focuses on the development of an integrated home-based care system for patients with complex health conditions. As part of the project, 8 Reference

Centers have received approval from the Regional Health Authorities to join the hospital network (two in Athens, one in Thessaloniki, one in Alexandroupolis, one in Patras, one in Ioannina, one in Heraklion, and one in Larissa). In addition, three centres are partially staffed and already operational, with the Ministry of Health, in cooperation with the Hellenic Red Cross, further supporting the provision of the necessary staffing reinforcement. Home hospitalization will be monitored through a central digital system. The contract for the telemedicine application, including equipment and training, has been signed, and the development of the national patient registry is included within this contract, enabling continuous and structured monitoring of patients enrolled in the program. To support the program in terms of human resources, programmatic agreements are being developed with three universities for the training and upgrading of healthcare professionals. Furthermore, contracts for the project team responsible for developing therapeutic protocols have been awarded and signed, while the contract on quality and safety standards is currently under implementation.

The investment in the **Digital Transformation of Health** aims to comprehensively upgrade the quality, safety, and efficiency of healthcare services through the utilization of innovative digital solutions. The National Electronic Health Record project, launched in March 2025, is progressing smoothly, with the expansion of its functionalities completed in December 2025 and the system already in productive operation, enabling citizens to have full access to their personal health records. The full development of the remaining subsystems, including dictation functionalities and artificial intelligence tools for medical information management, is expected to be completed by June 2026. At the same time, the development of the National Telemedicine Network is advancing. Equipment has been installed in 332 out of 349 sites, of which 307 have already been connected to the Network Data Centre. In parallel, 3,000 home-care systems and 500 tablets have been delivered to the seven Regional Health Authorities, while extensive staff training has been completed and the network is currently undergoing full operational rollout. Regarding the Digital Programme for Cancer, the implementation study has been completed and the development of functionalities has started, with the project advancing in line with the planned schedule and most phases already completed. The digital transformation of EOPYY (the National Organization for Healthcare Provision) is also progressing, with key subsystems delivered during 2025, while the remaining components are expected to be completed by June 2026. Regarding the project for the digital readiness of hospitals, contracts have been signed for projects related to the digital upgrading of the National Emergency Aid Center, the Medicines Organization, the unified drug monitoring system, the unified medical equipment management system, the platform for managing and exchanging electronic hospital invoices, the digital readiness of the Health Regions and EKAPY, the information system for informing citizens about the on-call hospitals, and the human resources and payroll management information system in healthcare facilities. The completion of these interventions is expected by the end of the second quarter of 2026. Finally, the extension of electronic prescribing to cover inpatient care is currently under implementation.

Ministry of Citizen Protection

REFORM / INVESTMENT	RRF / MFF	CSR	COMMON PRIORITIES	On-track status
REFORM 1: Issuance and implementation of Temporary Healthcare Number for detainees (PAYPEK)	-	2025.CSR 5.7 2023.CSR 3.1 2022.CSR 3.1	Social and Economic resilience	On track
REFORM 2: Upgrading Police Academy and Higher Police Education	-	2020.CSR 3.8 2019.CSR 2.6 2019.CSR 2.5	Social and Economic resilience	On track
INVESTMENT 1 : Integrated external border management to counter irregular migration and smuggling, through artificial intelligence and IT tools	MFF	2019.CSR 2.3	Defence Capabilities	Delayed
INVESTMENT 2: Extension of the Artificial Barrier (Fence) to the entire border line in Evros			Defence Capabilities	On track
INVESTMENT 3: Information systems to enhance efficiency in external border management- the Entry-Exit System	MFF	2020.CSR 3.9 2019.CSR 2.3	Defence Capabilities	On track
INVESTMENT 4: Digital transformation in the sector of citizen protection	-	2025.CSR 3.1 2020.CSR 3.9 2019.CSR 2.3	Fair green & digital transition	On track

The **Temporary Healthcare Number for detainees (PAYPEK)** constitutes a major reform initiated in 2023 through the issuance of the relevant Common Ministerial Decision, aiming to provide full access to healthcare (hospital and medical care) formulated for prisoners without Social Security Number (SSN) or Temporary Insurance and Health Number Care for Foreigners (PAAYPEK), due to non-fulfillment of the requirements regarding legal residency. The Temporary Healthcare Number remains active and valid during the beneficiary's detention in the Penitentiary Facilities. As of 20 March 2026, the provisional number has been granted to 11,002 beneficiaries since the commencement of the reform, ensuring full medical and hospital coverage. More specifically, during the period from the 1st of March 2025 until March 20, 2026, PAYPEK was granted to 3,176 detainees. Interoperability between the Integrated Information Systems (IIS) of the General Secretariat for Anti-Criminal Policy and e-Governmental Center for Social Security S.A. (IDIKA S.A.), is still pending and expected to be finalized within 2026, without, however, affecting the implementation of the reform in any way, but only the procedure followed.

The reform **“Upgrading Police Academy and Higher Police Education”** constitutes a key challenge, targeting at the implementation of an innovative framework as regards the structure and operation of the Police Academy, following the standards of the country’s university institutions. Following the enactment of Law 5187/2025 (OJ A’ 48/21.03.2025), the process to establish the Police Academy as a public legal entity and to define its new administrative structure is ongoing. Namely, the Ministerial Decision appointing the single-member administrative bodies of the Police Academy (Commander of the Police Academy, Director of Financial Planning and Supervision of Financial Affairs, and Administrative Director) is currently under the drafting stage, and comments have been sent on the draft presidential decree “Study Regulations at Police Academy Schools”. The issuance of secondary legislation is expected by the end of 2026. Law 5187/2025 (OJ A’ 48/21.03.2025) constitutes an education reform that

comprehensively restructures the educational framework of the Hellenic Police and, as such, forms part of a medium-term rather than a short-term plan. The primary objective is to establish an independent entity with a stronger academic orientation, thereby upgrading the Police Academy. Inter alia, the law includes new provisions for the selection of teaching staff, involving more university professors and specialized experts alongside experienced police officers. At the same time, the Schools of Continuing Education and Training and of National Security are being integrated into a more cohesive “lifelong learning” model, while the National Security School is also being reoriented towards strategic analysis and international cooperation, aligning its activities with EU and NATO standards. Finally, with respect to continuing education, emphasis is placed on mandatory periodic “refresher courses” for active-duty personnel to keep them abreast of new developments in the field of cybercrime and human rights legislation.

To reinforce border controls and surveillance across the border (land, sea, air) and prevent unauthorized entries with increased efficiency, while upgrading situational awareness capabilities and developing large-scale IT Systems, Greece has introduced three major reforms and investments:

The investment “**Integrated external border management to counter irregular migration and smuggling, through artificial intelligence and IT tools**” reflects the necessity to enhance border surveillance, in alignment with the EU Common Priority for Defence capabilities by means of digital technologies. The investment includes two major subprojects, “REACTION” and “PROTECTDOME”. Through “**REal-time ArtiFicial InTelligence for BOrders Surveillance via RPAS data aNalytics to support Law Enforcement Agencies (REACTION)**”, which represents a Specific Action funded by Border Management and Visa Instrument (BMVI), Greece aims to integrate and validate a fully functional, next-generation, holistic surveillance and warning platform that provides situational awareness in remote, border areas, as an effective mean for early warning in critical situations. The subproject’s “**Specific Action PROTECDOME: PROTECTion DOME for public spaces against rogue drones**” objective is to develop an autonomous situational awareness system using algorithms to detect, monitor and address threats from hostile Unmanned Aerial Systems (UAS), while enhancing the capabilities of existing systems already in use. To that end, the Ministry of Citizen Protection signed on July 22, 2025, a second amendment to the contract with the Hellenic Corporation of Assets and Participations S.A. (HCAP SA), through which the latter has undertaken responsibility for conducting the public procurement bidding process for the “REACTION” and “PROTECDOME” actions. HCAP S.A. is currently finalizing the tender documents, including the Technical Specifications. Furthermore, an amendment to Presidential Decree 75/2020 (OJ A' 173/10.09.2020), which governs the use of surveillance systems in public spaces, is in progress to facilitate the inception of the aforementioned projects.

Furthermore, in compliance with the Common Priority of the enhancement of Defence capabilities set by the EU, Greece adopted the investment “**Extension of the Artificial Barrier (Fence) to the border line in Evros**”. The project’s goal is to prevent any illegal border crossing on its external EU border with Turkey, contributing to the reduction of the intensive migratory pressure witnessed in the recent past. The extension of the artificial barrier, with a total length of 35 kilometers, in the Kornofolia-Psathades area of the Evros Regional Unit, has been completed. Furthermore, in the Greek State Budget for the year 2026, funding was approved

for the further extension of the Artificial Barrier by additional five (5) kilometers, beyond the approximately seventy (70) kilometers already constructed. As part of the implementation of the second expansion, an approval of the 1st Supplementary Contract was requested from the Court of Auditors through the submission of the relevant dossier in January 2026. The Court of Auditors requested additional information, which has been submitted, and, provided that it is approved, it is estimated that by July 2026, the First Supplementary Contract will be signed for the first five (5) kilometers included in the second extension.

The investment **“Information systems to enhance efficiency in external border management-the Entry-Exit System”** is set within the framework of the EU’s Entry-Exit System (EES) project introducing a new centralized digital border system, to strengthen the security of its external Schengen border. The EES incorporates an automated IT system registering travelers from third country destinations and will contribute to prevent irregular migration by identifying more efficiently and rapidly over-stayers, and cases of identity fraud, thus enhancing the security issues related with organized crime or terrorism. Furthermore, Self Service Systems-SSS (e-Gates) have been installed in the Passport Control Services of the majority of the Greek airports. In January 2026, the central infrastructure and IT application of the National Entry–Exit System was delivered. As regards the network upgrade, as well as the enhancement of the system interoperability infrastructure, the tender procedure was launched in March 2025 and the signing of the relevant contract is expected by the end of 2026. As regards the technical equipment, the contract for the procurement is expected to be concluded in the coming months. The Entry-Exit System entered a European-wide pilot phase on 12 October 2025, for entries and exits within the Schengen Area, and became fully operational (both within and outside the Schengen Area) on 10 April 2026. During the pilot phase, more than 52 million entries and exits were registered, with over 27,000 refusals of entry, over 700 of which were identified as posing a security risk to Europe.

The investment **“Digital transformation in the sector of citizen protection”** deliberates on providing to the general public easier access to services of the Hellenic Police, as well as enhancing efficiency through reduced administrative costs and delays and increased transparency. In this respect, the project of network and interconnection services (“Smart Policing” project), aims to upgrade the operational use of mobile devices by the Hellenic Police, enabling police officers to conduct on-site inspections, with secure real-time data transfer between devices and databases. The aforementioned project, implemented by the Hellenic Police, is extended until June 2026, while project acceptance is expected by the end of 2026, respectively.

In addition to the services of the Hellenic Police, which are accessible online, new services will be provided on the Single Digital Portal of Public Administration. To this end, the digitization of 11 administrative services is scheduled for the second quarter of 2026, since the pilot phase is completed, and their operational launch is expected in the coming period.

On top of that, the Hellenic Police is developing artificial intelligence software for the investigation and digital detection of crimes concerning sexual abuse of minors. Moreover, “SAFEYOUTH” an original mobile application which became fully operational in 2025, provides an integrated network of protection of minors through information material on all forms of

violence, abuse and neglect involving minors, adapted to age groups, as well as a complaint submission platform and an emergency button, with which minors will be able to immediately and seamlessly inform the police services in cases of immediate danger and any kind of emergency. Following the launch of the “SAFE.YOUth” app, the “emergency button”, which is a part of the application, was activated twenty-six (26) times between May 2025 and March 2026. Furthermore, by the end of 2026, an online platform for reporting domestic and gender-based violence is expected to be operational, with the aim of responding immediately to incidents and increasing victims’ trust in police effectiveness.

Moreover, in October 2025, requirements were met on the Single Digital Portal (gov.gr) for the full digitization of the admission process for candidates for the Hellenic Police Officers School and Police Academy. The competition announced in March 2026 for the admission of 950 civilian students to the Schools of the Police Academy of the Hellenic Police through the Panhellenic Examinations system of the Ministry of Education, Religious Affairs and Sports is the first in which civilian candidates submitted their applications exclusively digitally.

In parallel, the digitalization of passport application forms and supporting documents was completed, and full-scale operations began on 31 December 2025. In addition, by the end of 2026, the completion of the digitalization of the process for submitting supporting documents for passport issuance by Consular Authorities from abroad is anticipated. This development will enhance the capacity for citizen identification through digital applications and facilitate a significant number of Greek citizens who do not hold a Greek identity card (e.g. Greeks residing abroad) in gaining access to the benefits of the digital repository.

Finally, the upgraded version of the Integrated Information System of General Secretariat of Anti-criminal Policy will enhance decision making and interoperability with third parties, resulting in the overall improvement of the Secretariat’s operations. Moreover, following the enactment of the law establishing the operation of the Information System (IS) for Correctional Facilities (Law 5187/2025, OJ A’ 48/21.03.2025), the acceptance and operational launch of the IS subsystems and the subsequent interoperability, were completed in October 2025.

Ministry of Infrastructure and Transport

REFORM / INVESTMENT	RRF / MFF	CSR	COMMON PRIORITIES	On-track status
REFORM 1: Organisational reform in the railways sector	RRF 16982	2025.CSR 4.5 2023.CSR 4.6 2022.CSR 4.6 2020.CSR 3.4 2020.CSR 3.9 2020.CSR 3.8 2019.CSR 2.1 2019.CSR 2.6		On track

REFORM 2: Go Electric	MFF	2022 CSR 4.1 2023 CSR 4.1 2022 CSR 4.6	Fair green & digital transition	On track
REFORM 3: Establishment of a Metropolitan Agency for Mobility in the Region of Attica	MFF	2020 CSR 3.4 2019 CSR 2.1	Fair green & digital transition	Delayed
REFORM 4: Establishment of a Metropolitan Agency for Mobility in the Region of Thessaloniki	MFF	2020 CSR 3.4 2019 CSR 2.1	Fair green & digital transition	Delayed
INVESTMENT 1: Electromobility	RRF 16924	2025 CSR 4.5 2024 CSR 4.1 2024 CSR 2.1 2023.CSR 4.1 2023.CSR4.6 2022.CSR4.6 2022.CSR4.2 2022.CSR4.1 2020.CSR3.4 2020.CSR3.2 2019.CSR2.1 2019.CSR2.9	Fair green & digital transition	On track
INVESTMENT 2: Upgrading suburban railway of West Attica	RRF 16892	2025 CSR 4.5 2024 CSR 4.1 2023.CSR 4.6 2022.CSR 4.6 2020.CSR 3.4 2019.CSR 2.1 2019.CSR2.9	Fair green & digital transition	On track
INVESTMENT 3: Digital Transformation of the Hellenic Railways Organization	RRF 16959	2025 CSR 4.5 2020.CSR 3.4 2020.CSR 3.9 2020.CSR 3.3 2019.CSR 2.1 2019.CSR 2.3	Fair green & digital transition	On track
INVESTMENT 4: Smart Bridges	RRF 16949	2020.CSR3.4 2020.CSR3.9 2020.CSR3.8 2019.CSR2.1 2019.CSR2.3 2019.CSR2.6	Fair green & digital transition	On track
INVESTMENT 5: Cretan Northern Highway (VOAK)	RRF 16630	2020.CSR3.4 2020.CSR3.3 2019.CSR2.1		On track
INVESTMENT 6: Central Greece Highway E-65: Trikala- Egnatia Section	RRF 16628	2020.CSR3.4 2020.CSR3.3 2019.CSR2.1		On track
INVESTMENT 7: Upgrade of the existing railway line Alexandroupolis – Ormenio	MFF	2023.CSR4.6 2022.CSR4.6 2020.CSR3.4 2019.CSR2.1 2019.CSR2.9	Fair green & digital transition	On track
INVESTMENT 8: New airport in Kasteli	MFF	2020.CSR3.4 2019.CSR2.1 2019.CSR2.9		On track

INVESTMENT 9: Patras - Pyrgos highway	MFF	2020.CSR3.4 2019.CSR2.1 2019.CSR2.9		Completed
INVESTMENT 10: Construction of new railway line Nea Karvali - Toxotes	MFF	2023.CSR4.6 2022.CSR4.6 2020.CSR3.4 2019.CSR2.1 2019.CSR2.9	Fair green & digital transition	On track

An emblematic **RRF reform** is the “**Organisational reform in the railway sector**”. Parallel responsibilities across (OSE, ERGOSE and GAIAOSE made integrated planning, coordination, development, maintenance, and management of the railway network overly complex. Therefore, a new unified public entity is established through Laws 5167/2024 and 5220/2025, which fully assumes the role, obligations and responsibilities of the railway Infrastructure Manager, as described in the European institutional framework (Directive 2016/798), while it also becomes solely responsible for all studies and projects carried out on the railway network and rolling stock. The new company is renamed to “**Hellenic Railways**” and its responsibilities and operations fully cover those of the current OSE, ERGOSE and the management of the rolling stock of GAIAOSE. The Merger Agreement and the codified Articles of Association “Katastatiko” of the new Infrastructure Manager “Hellenic Railways” were published on 01.09.2025 on the General Commercial Register (G.E.MI.), as required to legally formalize and publicize the merger under Greek company law. The composition of the new BoD was also officially registered and published in G.E.MI. on 05.09.2025, thus completing the legal standing of the new entity.

Following the merger of ERGOSE S.A. with OSE S.A., in accordance with Article 3 of Law 5167/2024 (as in force), the Joint ministerial decision of the Ministers of Economy and Finance and of Infrastructure and Transport was issued on 9 October 2025 (**JMD 160022/2025 – OJ 5383/B/9-10-2025**) according to **par. 1 Article 10 of Law 5167/2024**, specifying the precise terms, conditions, procedures, and timing for the assumption of management responsibilities, the procedures and timing for the completion of the technical evaluation of rolling stock following its handover, and any other matters related to the transfer of the railway rolling stock management activity from GAIAOSE S.A. to Hellenic Railways S.M.S.A.

Following the transfer of responsibility for infrastructure rail safety to the new company and its cooperation with railway undertakings on implementing risk control measures, a set of secondary legislative acts stemming from Law 5220/2025 (Articles 57) has entered into force (excluding the GTR and GTR-dependent acts). This secondary legislation aims to further modernise the sector by strengthening the structural and procedural framework for safety, thereby supporting a safer, more efficient, and future-ready rail system.

More specifically:

- (a) Board of Directors decision on the staffing and operation of the Unified Supervision Center (E.K.E.)
- (b) Board of Directors decision on the commencement of productive operation of the Railway Data Registry
- (c) Board of Directors decision on the commencement of productive operation of the Train Precise Geolocation System
- (d) Establishment of a Single Emergency Report and Rail Accident Management Plan

As part of the sector modernisation programme, on 17 October 2025 Hellenic Railways (New OSE) and the supervising Ministries of Infrastructure and Transport and Finance concluded a contractual agreement, in line with Directive 2012/34/EU and the amended Law 4408/2016¹. The agreement defines the strategic directions regarding the national railway network management policy and the strategy for the development of railway infrastructure. It entails performance targets, incentive structures and funding obligations designed to underpin a performance-based management regime and to ensure the provision of efficient, reliable and high-quality railway infrastructure services.

In the same vein, in October 2024, the Ministry of Infrastructure and Transport signed a contract with the European Investment Bank (EIB) (Advisory Agreement no 012155, AA-012155) for the preparation of the Railway Strategy and the Multiyear Investment Programme for the Railway sector.

Under this contract, the EIB provides Greece with the technical expertise necessary to implement long-term strategies, advising on the planned major upgrade of the national railway network and assisting authorities in developing a long-term business plan for the newly established infrastructure management company (Hellenic Railways) and in outlining near-term network investments.

The scope of the assignment of the EIB is to deliver a coherent strategic and business plan around which the Beneficiary (Ministry of Infrastructure and Transport) together with the New Railway Company (Hellenic Railways) can deliver a pipeline of well-developed, robustly prepared, well-understood projects and in each case supported by a feasible financing strategy. The adoption of the Multiyear program with expected strategic investments and maintenance works by the Board of Directors of the Hellenic Railways, is expected to be completed by May 2026.

As part of its efforts to improve railway safety, the Ministry is currently drafting the revised General Traffic Regulation (RRF). The proposed regulation introduces significant amendments to operational procedures and clarifies roles and responsibilities throughout the railway system. The Ministerial Decision adopting the revised GTR is expected to be published by May 2026 with specific provision indicating that the entry into force will be within 14 months from its publication.

In the context of the technical support for the operational set up of "Hellenic Railways" and pursuant to Article 265 of Law 4412/2016, the Ministry has initiated a restricted procurement procedure for the provision of specialised technical services to support the operational establishment of Hellenic Railways S.A. The Phase A invitation was published on 13 January 2026 (26002/2026). The closed tender — B phase, regarding the invitation to submit offers, has been published on TED (<https://ted.europa.eu/en/notice/-/detail/271163-2026>) on 21 April. The

¹ <https://ose.gr/organismos/%CF%83%CF%8D%CE%BC%CE%B2%CE%B1%CF%83%CE%B7-%CE%BF%CF%83%CE%B5-%CE%B5%CE%BB-%CE%B4%CE%B7%CE%BC%CE%BF%CF%83%CE%AF%CE%BF%CF%85/>

contract is expected to be signed in June 2026. The overall measure is currently under revision process.

The electrification of the Greek transport system and the development of sustainable means of transportation, by replacing old buses and taxis with new electric ones, as well as providing support for the development of publicly accessible charging infrastructure across the country is promoted through the **“Electromobility”** investment. In the context of achieving the targets of the revised National Energy and Climate Plan 2020-2030 and the National Climate Law, various policies and measures were in place within 2025 and will continue to run within 2026, such as:

The nationwide subsidy scheme **“Go Electric”**, which provides subsidies to individuals and enterprises for buying or leasing a zero-emission EV vehicle (light passenger and professional car, e-motos, e-bikes) and a private charger for use at home or at enterprise premises. An additional ecologic bonus is provided to those who withdraw and scrap the old car. Both individuals and legal entities are eligible to apply. The first cycle of the program concluded with €11 million in subsidies distributed to 10,000 applicants. The second cycle, offering enhanced incentives, began in July 2022 and ended on June 30, 2025. In the second cycle, approximately €65 million in subsidies had been allocated to 16.700 applicants. The third cycle, launched in June 2024, is still ongoing with a budget of €66 million and till end of January 2026 has disbursed around €47 million to 11.000 applicants.

The subsidy scheme **“Green Taxis”** which subsidizes the purchase of a zero-emission electric taxi. Withdrawal and scrapping of the old car is mandatory. Some 160 electric taxis have been already subsidised.

The nationwide subsidy scheme **“Charge Everywhere”** subsidizes the installation of publicly available charging points along the TEN-T network, to fulfill the AFIR requirements, as well as in other areas of interest such as municipalities (implementing the EV Charging Plans), harbors, parking stations, regional roads etc. Till the end of 2025, approximately €26 million in subsidies have been approved.

Moreover, other EV car use measures are in place, such as free parking in municipalities’ parking areas, free entrance into Athens’ city center, no road tax and tax incentives for buying or leasing an EV vehicle or public charger.

Following the completion of the **“Electromobility – Acquisition of 250 electric buses”** in Q1 2024 the contract for the 125 simple electric buses for the city of Athens was signed on 03/12/2025. On 3 April 2026, 125 twelve-meter buses were delivered for integration into the Athens public transport network, the final acceptance is envisaged to be achieved by mid-June 2026. On 2 April 2026, the supply contract for 50 eighteen-meter electric buses, together with their ancillary equipment, was signed to strengthen the public transport fleet of Thessaloniki. The vehicles are scheduled for delivery in July 2026, the final acceptance is envisaged to be achieved by end of August 2026.

As part of the modernisation of the country’s urban and intercity transport network and pursuant to Articles 9 and 10 of Law 4974/2022, studies to define the bus networks for regular long-distance and urban public road passenger services in the 13 regions were carried out by

the respective Regional Authorities and were completed by February 2025. A public consultation procedure took place on a model tender document from 7 October up to 6 November 2025. Following consultations between the Ministry and the Regions and on the proposal of the competent authority (General Directorate of Transport, Ministry of Infrastructure and Transport), each regional network will be determined by a Ministerial Decision of the Alternate Minister of Infrastructure and Transport. To date, four Ministerial Decisions have been issued and the corresponding tenders calls have been notified in TED for the Regions of Central Greece, Crete, Western Greece and the Ionian Islands. The tender calls for the remaining regions are expected to be launched by May 2026.

In this regard, **“Upgrading suburban railway of West Attica”** aims at the construction of a new branch in the Suburban Railway from Ano Liosia to Megara, within the existing railway corridor of the old railway line towards the Peloponnese. The total length of the new Suburban Railway branch will be 36 km. The extension of the railway shall contribute to economic, social and territorial cohesion, promoting connectivity in an area where the logistics sector has significant potential. The project contract has been signed since December 2023, and as of April 2026 the completion rate of the works has reached 55%, while the RRF funded part is under revision.

Additionally, the **“Digital Transformation of the Hellenic Railways Organization”** constitutes a significant investment related to telecommunications infrastructure by installing special infrastructure technology and antennas for signal transmission and continuity throughout the network, enabling open telecommunication access, meeting the operational needs for better serving the flows of trains as well as passengers. The installation of infrastructure for high-speed internet access, as well as telematic services and smart ticketing in the train stations are among the project's objectives. The public contract for sub-project 1 was signed in February 2026. The RRF funded works are expected to be completed by August 2026. The overall measure is currently under revision process.

The **RRP investment “Smart bridges”** contributes to the “smart” and preventive maintenance for bridges across the country. The purpose of the project is to equip the bridges with special systems for measuring the displacement of the bridges in real time and with wireless sensors powered by solar panels, with the consequent improvement of the safety level of the bridges and the prevention of future accidents caused either by the passage of heavy vehicles or by climate change. The investment is structured in three sub-projects: Sub-project I (intelligent preventive maintenance covering 225 bridges), Sub-project II (equipping 234 bridges with wireless, solar-powered sensors) and Sub-project III (installing advanced load-measuring systems and real-time displacement sensors or optical fibres on 19 bridges and wireless solar sensors on 117 bridges). The Sub-project I contract was signed on 18 December 2023; primary and secondary inspections, SBN system development and installation works have been completed; non-destructive testing and pilot operation are in the final stages of completion. The Sub-project II Framework Agreement was signed on 26 April 2024 with three counterparties; all six specific contracts under the framework are signed and in implementation, with inspections and SBN development finalised; installation, NDT and pilot operation are in the final stages of completion. For Sub-project III, options for the six contracts linked to Milestone 272a were signed between 18 February 2026 and 27 February 2026, and the option for the contract linked to Milestone 272 was signed on 20 March 2026. The execution of all three

phases is scheduled to conclude by August 2026. The overall measure is currently under revision process.

The RRP investment in the “Cretan Northern Highway (BOAK)”, links Kissamos, Chania, Rethymnon, Heraklion and Agios Nikolaos and forms part of the TEN-T network, and comprises three sub-projects. Part of the investment is financed by RRF. Sub-project 1 comprises the segment from Kissamos-Chania-Heraklion, is a tolled motorway of approximately 188 km length that shall be built and operated under a concession agreement. Sub-project 2, comprises the segment from Hersonissos-Neapoli of approximately 22.4 km length that shall be built under a Public Private Partnership agreement and sub-project 3 comprises the segment Neapolis – Agios Nikolaos of approximately 14.5 km length that shall be built as a public works project. The motorway aims at improving accessibility between major cities of Crete and all major ports and airports of the island, reducing travel times, increasing level of service and road safety and enhancing regional transport activities, both for passenger and freight traffic. For the 1st sub-project, the concession agreement was signed on 09/05/2025 and ratified by Law 5204 in June 2025. The Commencement Date of the Concession Agreement was set on 30/01/2026. Construction works are being carried out, as well as additional road safety works from Kissamos to Heraklion, while the second and third sub-projects are also being implemented. The overall measure is currently under revision process.

The predefined RRP works for all three sub-projects are expected to be completed by August 2026.

The RRF investment “E65 Motorway Northern Section” aims at the completion of the construction (main Axis, service roads/connecting roads and ancillary works) of a 70.47 km highway connecting Trikala to Egnatia highway. The construction is divided into two subprojects: Section Trikala I/C - Grevena I/C and Section Grevena I/C - Egnatia I/C. The motorway, which shall improve connectivity between Southern Greece, Thessaly and Western Macedonia, on the one hand, and the Western Balkans and the rest of Europe (through the port of Igoumenitsa), on the other, is part of the Trans-European Transport Network (TEN-T). The section of the northern part of the E-65 highway Trikala - Kalampaka is functional since 23/04/2024. The total progress of the project exceeds 90%. The project is expected to be completed by August 2026.

To strengthen and improve Greece's railway network as well as to reinforce Greece's role in the logistics' sector, the **upgrade of the existing railway line Alexandroupolis - Ormenio - Greek-Bulgarian Border**, length 175 km, to a double railway line with the installation of signaling systems with ETCS Level 1 and electrification as well as the upgrade of existing stations/stops and the construction of new ones, is being promoted. The investment will be implemented in construction phases, the 1st of which will include the works for the implementation of the single line that will be put into operation. For the Alexandroupoli-Pythio section, a request for funding from CEF2 was submitted in January 2025.

Also related to Road Safety, the investment **“Establishment of a Metropolitan Agency for Mobility in the Region of Attica”** (new title: **“Unified Traffic Regulatory Center of Attica”**) has a coordinating role, covering the Attica Region geographically and involving all relevant entities,

with the aim of comprehensively addressing traffic. The project envisages the provision of technical support to the Ministry of Infrastructure and Transport for the set up and the start of its operation. Currently, the Ministry is in process of formulating the legislative and regulatory provisions for its establishment. The implementation of this project is under further consideration.

The proposed reform measure concerning the establishment of a “Unified Traffic Regulatory Center of Attica” has, in practice, already been addressed —both institutionally and operationally— through recent developments in the governance framework for mobility and road safety in the Attica Region.

In particular, the central coordination role for traffic management and integrated mobility planning has been assumed by the Athens Urban Transport Organization (OASA), in close cooperation with the newly established autonomous service Road Safety Supervision and Monitoring Systems Service (ODYSEAS). These entities now encompass the key responsibilities that were initially envisaged for the Unified Traffic Regulatory Center.

Notably, ODYSEAS, as explicitly provided for under Law 5256/2025, already has a clearly defined organizational structure at the level of Directorates and Departments, ensuring the necessary institutional and operational capacity to coordinate road safety policies and supervise traffic systems. Of particular importance is the establishment of the Directorate of the National Road Safety Observatory (D4), whose responsibilities —set out in detail in Article 19 of the law— include the monitoring, analysis, and evaluation of road safety data at both national and regional levels.

In this context, the original proposal for the creation of a new metropolitan agency or unified center appears largely redundant, as the core functions of coordination, supervision, and traffic management have already been integrated into the existing institutional framework, a clear legislative basis defining roles and organizational structures is already in place, and the risk of administrative fragmentation and overlapping competences is effectively mitigated.

Therefore, priority is given to strengthening and fully operationalizing the existing bodies (OASA and ODYSEAS). This approach would ensure a more efficient, coherent, and readily implementable solution for improving road safety and urban mobility in Attica.

Accordingly, the establishment of a **Metropolitan Agency for Mobility in the Region of Thessaloniki**, was envisaged. The implementation of this project is under further consideration.

The construction of **the new single railway line between Nea Karvali and Toxotes and the connection of Nea Karvali Railway Stop to Kavala Freight Port (Filippos)** will complete part of the Thessaloniki-Kavala-Alexandroupoli rail missing link along the BBA (Baltic-Black-Aegean) and Sea2Sea corridors. The investment will be implemented in construction phases, the 1st of which includes the construction of 31.80 km single track railway line from Nea Karvali to Toxotes and 5.3 km single track railway line which will connect Nea Karvali Railway Stop to Kavala Freight Port, the construction of 5 railway stops/stations (2 for passengers, 2 for freight and one service station for OSE in Toxotes area). The Contract file of the project was submitted to the Hellenic Court of Audit in Jan 2025. A suspension request has been submitted to the Council of State

against the Decision declaring the expropriation, while the contract signing will take place in Q2 2026.

The project of the **Patras - Pyrgos highway** concerns the financing - design - construction – operation and maintenance of the 74.5 km long Patras-Pyrgos Road section (Concession Agreement) which will be done by lengthening the existing National Road (NEO) for the first 13 km while the remaining 61.5 km will be a new road construction. The project is a high standard construction which includes a design speed of 120 km/h aiming for smooth traffic flow and at the improvement of road safety. The new motorway opened to traffic within 2025.

The project of the **New Airport in Kasteli** concerns the financing - design - construction - operation and maintenance of the New International Airport of Heraklion in Crete (Concession Agreement) which will be constructed in Kasteli, in the Municipality of Minoa Pediados of Crete. According to the Concession Agreement it contains buildings, infrastructures, equipment, facilities and systems, including the road connection network within the property. The project includes the design - construction and financing of the access roads connecting the Airport to the Northern Cretan Highway (BOAK) and Southern Road Axis or Crete (NOAK). The Airport, when it opens, will replace the current operational Heraklion International Airport "N. Kazantzakis" located in the area of Alikarnassos. The new terminal will be 93.572 square meters, almost 32% larger than originally planned. It is estimated that by 2030 the airport will be able to serve 10 million passengers annually, eventually reaching 14 million. The total progress of the project reaches 70% in March 2026. The project is expected to be completed within 2028.

Ministry of Environment and Energy

REFORM/ INVESTMENT	RRF/ FF	CSR	COMMON PRIORITIES	On track Status
REFORM 1: Optimisation of land and sea space usage for the development of RES and offshore wind energy development	RRF 16989	2023 CSR 4.1 2023 CSR 4.3 2022 CSR 4.1 2022 CSR 4.2 2020 CSR 3.5 2019 CSR 2.2	Fair green & digital transition	On track
REFORM 2: Regulatory framework towards a smart grid	RRF 16991	2025 CSR 4.4 2023 CSR 4.1 2023 CSR 4.3 2023 CSR 4.4 2022 CSR 4.1 2022 CSR 4.2 2022 CSR 4.4 2020 CSR 3.5 2019 CSR 2.2	Energy Security	On track

REFORM 3: Toolset to promote energy sharing, self-consumption and renewable Energy Communities	RRF 16992	2023 CSR 4.1 2023 CSR 4.3 2022 CSR 4.1 2022 CSR 4.2 2022 CSR 4.4 2022 CSR 4.5 2020 CSR 3.5 2019 CSR 2.2	Fair green & digital transition	On track
REFORM 4: Roadmap for innovative energy efficiency interventions and identification of new financial instruments	RRF 16993	2023 CSR 4.1 2023 CSR 4.4 2022 CSR 4.1 2022 CSR 4.4 2022 CSR 4.5 2020 CSR 3.4 2019 CSR 2.2	Energy Security	On track
REFORM 5: Grid and storage capacity – fostering of storage investments	RRF 16990	2025 CSR 4.1 2025 CSR 4.4 2023 CSR 4.1 2023 CSR 4.3 2022 CSR 4.1 2022 CSR 4.2 2022 CSR 4.3 2020 CSR 3.5 2019 CSR 2.2	Energy Security	Completed
REFORM 6: Restructuring and enhancement of the Renewable Energy Sources-Combined Heat and Power (RES-CHP) Account revenues	RRF 16865	2023 CSR 4.1 2023 CSR 4.3 2022 CSR 4.1 2022 CSR 4.2 2020 CSR 1.1 2020 CSR 3.3 2020 CSR 3.5 2019 CSR 2.2	Energy Security	Completed
REFORM 7: Establishment of new special spatial planning framework for renewable energy, industry, tourism and aquaculture	RRF 16894 / MFF	2024 CSR 1.7 2022 CSR 4.1 2022 CSR 4.2 2020 CSR 3.5 2019 CSR 2.2	Fair green & digital transition	On track
REFORM 8: Preparation of Urban Plans in implementation of the urban policy reform	RRF 16879	2024 CSR 1.7 2019 CSR 2.9	Fair green & digital transition	On track
REFORM 9: Establishment of Decarbonization Fund for the Greek islands and utilization of its resources.	-	2023 CSR 4.2	Fair green & digital transition	On track
REFORM 10: Licensing framework for renewable hydrogen and sustainable biomethane	RRF 16987	2023 CSR4.1 2023 CSR4.3 2022 CSR4.1 2022 CSR4.2 2020 CSR3.5 2019 CSR2.2	Fair green & digital transition	Completed
REFORM 11: Regulatory and market operation framework for carbon capture, usage, and storage technologies to foster industry decarbonisation	RRF 16988	2023 CSR 4.1 2020 CSR 3.5 2019 CSR 2.2	Fair green & digital transition	Completed
REFORM 12: Establishment of Thesally Water Management Organisation		2024 CSR4.2	Fair green & digital transition	On track

REFORM 13: Modernization of the legal framework of municipal water supply and sewage enterprises			Fair green & digital transition	Delayed
INVESTMENT 1: Energy renovation on residential buildings	RRF 16872/ MFF	2024 CSR 1.7 2023 CSR 4.1 2023 CSR 4.4 2022 CSR 4.5 2022 CSR 4.4 2022 CSR 4.1 2020 CSR 3.5 2020 CSR 3.3 2019 CSR 2.2	Fair green & digital transition	On track
INVESTMENT 2: Installation of energy storage for additional RES penetration	removed from RRF	2024 CSR 1.7 2023 CSR 4.1 2023 CSR 4.3 2022 CSR 4.3 2022 CSR 4.2 2022 CSR 4.1 2020 CSR 3.5 2019 CSR 2.2	Energy Security	On track
INVESTMENT 3: Energy Efficiency and promotion of RES for self-consumption	RRF 16994	2024 CSR 1.7 2023 CSR 4.1 2023 CSR 4.3 2023 CSR 4.4 2022 CSR 4.1 2022 CSR 4.5 2020 CSR 3.4 2019 CSR 2.2	Energy Security	On track
INVESTMENT 4: Promotion of CCS technologies to foster industry decarbonization	removed from RRF	2024 CSR 1.7 2023 CSR 4.1 2020 CSR 3.5 2019 CSR 2.2	Energy Security	Delayed
INVESTMENT 5: Interventions for the electricity interconnection of islands and the upgrading of the electricity network	RRF 16870 / MFF	2025 CSR 4.4 2024 CSR 1.7 2023 CSR 4.1 2023 CSR 4.3 2022 CSR 4.1 2022 CSR 4.2 2022 CSR 4.3 2020 CSR 3.5 2020 CSR 3.2 2019 CSR 2.2	Energy Security	On track
INVESTMENT 6: Installed capacity increase in Hellenic Electricity Distribution Network Operator (HEDNO) High Voltage/Medium Voltage substations for new RES connection	RRF 16899 / MFF	2025 CSR 4.4 2024 CSR 1.7 2023 CSR 4.1 2023 CSR 4.3 2022 CSR 4.1 2022 CSR 4.2 2022 CSR 4.3 2020 CSR 3.5 2020 CSR 3.2 2019 CSR 2.2	Fair green & digital transition	On track
INVESTMENT 7: Support of the installation of storage systems to enhance renewable energy (RES) penetration	RRF 16926 / MFF	2025 CSR 4.1 2024 CSR 1.7 2023 CSR 4.3 2023 CSR 4.1 2022 CSR 4.2 2022 CSR 4.1	Energy Security	On track

		2020 CSR 3.5 2020 CSR 3.3 2019 CSR 2.2		
INVESTMENT 8: Energy and entrepreneurship	RRF 16874 / MFF	2024 CSR 1.7 2023 CSR 4.1 2023 CSR 4.4 2022 CSR 4.5 2022 CSR 4.4 2022 CSR 4.1 2020 CSR 3.5 2020 CSR 3.3 2019 CSR 2.2	Fair green & digital transition	On track
INVESTMENT 9: Energy upgrade of public sector buildings	RRF 16876 / MFF	2024 CSR 1.7 2023 CSR 4.4 2023 CSR 4.1 2022 CSR 4.5 2022 CSR 4.4 2022 CSR 4.1 2020 CSR 3.5 2020 CSR 3.2 2019 CSR 2.2	Fair green & digital transition	On track
INVESTMENT 10: Produc-E Green	RRF 16831 / MFF	2024 CSR 1.7 2023 CSR 4.1 2023 CSR 4.6 2022 CSR 4.1 2022 CSR 4.6 2020 CSR 3.3 2020 CSR 3.4 2019 CSR 2.1 2019 CSR 2.4	Fair green & digital transition	On track
INVESTMENT 11: National Reforestation Plan, restoration and prevention (“antiNERO”), anti-erosion and flood protection measures	RRF 16849	2024 CSR 4.2 2020 CSR 3.6 2019 CSR 2.2	Fair green & digital transition	On track
INVESTMENT 12: Urban Wastewater and Sludge Management Infrastructures from Wastewater Treatment	RRF 16846	2020 CSR 3.6 2020 CSR 3.3 2019 CSR 2.2 2019 CSR 2.9	Fair green & digital transition	On track
INVESTMENT 13: 16995_Pilot projects for Biomethane and Renewable Hydrogen Production	RRF 16995	2023 CSR 4.3 2023 CSR 4.1 2022.CSR 4.2 2022 CSR 4.1 2020 CSR 3.5 2019 CSR 2.2	Energy Security	On track
INVESTMENT 14: Drinking water supply and saving infrastructure	RRF 16850	2025 CSR 4.6 2020.CSR 3.6 2020.CSR 3.3 2020.CSR 3.9 2019.CSR 2.2 2019.CSR 2.9	Fair green & digital transition	On track
INVESTMENT 15: Drinking water supply projects to areas with water shortages			Fair green & digital transition	On track
INVESTMENT 16: Biodiversity Protection as a driver for sustainable growth	RRF 16851	2020.CSR 3.6 2019.CSR 2.2	Fair green & digital transition	On track

INVESTMENT 17: Tracing of illegal building and construction using state-of-the-art technological means	RRF 16960	2020.CSR 3.9 2020.CSR 3.6 2019.CSR 2.3 2019.CSR 2.2	Private investment and transformation of the economy	On track
INVESTMENT 18: 16900_HEDNO overhead network upgrading in forest areas	RRF 16900	2025 CSR 4.4 2023 CSR 4.1 2023 CSR 4.3 2022 CSR 4.3 2020 CSR 3.2 2020 CSR 3.6 2019 CSR 2.2	Energy Security	On track
INVESTMENT 19: 16901_HEDNO network upgrades aiming at enhancing resilience and protecting the environment	RRF 16901	2025 CSR 4.4 2023 CSR 4.1 2023 CSR 4.3 2022 CSR 4.3 2020 CSR 3.2 2020 CSR 3.6 2019 CSR 2.2	Energy Security	On track

The RRF reform “**Optimisation of land and sea space usage for the development of RES and offshore wind energy development**” aims at enhancing the further development of renewable energy sources (hereinafter referred to as “RES”) in Greece. The reform’s objective has been updated to place greater emphasis on accelerating both offshore wind deployment (Pillar I) and the development of onshore renewable energy sources (Pillar II).

The first pillar relates to the strengthening of the legal framework for offshore wind farms (as set out in Law 4964/2022). Recent progress includes amendments Law 4964/2022, enabling the establishment of a Special Purpose Vehicle (SPV) for coordinating the collection of data for offshore wind farms, as well as the preparation of secondary legislation for grid capacity reservation (targeting 1.9 GW by 2030) and competitive tendering procedures, marking the transition to implementation.

The second Pillar concerns onshore RES and follows a sequenced approach. A spatial mapping study identified suitable areas for RES based on data from RAAEY, ADMIE, and HEDNO, considering grid capacity, environmental constraints, and project maturity. Building on this, “optimal areas,” within which “RES acceleration areas” will be defined, supported by simplified permitting and targeted incentives.

Overall, the reform progresses from planning to implementation, aligning spatial planning, regulation, and investment facilitation to accelerate RES deployment in Greece and is expected to be completed by July 2026.

The RRF reform “**Regulatory framework towards a smart grid**” aims at accelerating the implementation of smart and digital technologies in the distribution network, and the pursuit of more efficient management of energy usage for the final consumer. The implementation of the proposed reform is planned in three distinct thematic areas which are: the Evolution of a system of incentives for deployment and usage of smart meters (Pillar 1), the digitalisation of the distribution network by the development of an active control center by Greek Distribution System Operator (Pillar 2), and the adoption of the secondary legislation and framework to

implement the dynamic pricing for all end-consumers as soon as a smart meter is installed in their service connection (Pillar 3). Significant progress has been achieved. An incentives-based regulatory framework for the rollout of smart meters has been established, including performance-based incentives and monitoring mechanisms for the DSO (July 2025). In addition, on 1st February a legal and regulatory framework for dynamic pricing contracts was introduced, defining tariff design, contractual terms, and the rights and obligations of all market participants, while enabling dynamic pricing for consumers equipped with smart meters. The remaining step, which is under revision, focuses on the modernisation of the DSO control centres through the deployment of SCADA-DMS systems, improved communication with substations, and supporting infrastructure for real-time network management and is expected to be completed by June 2026.

The **RRF reform “Toolset to promote energy sharing, self-consumption and renewable Energy Communities”** aims to facilitate and accelerate the installation of RES stations in buildings, to put in place the necessary regulatory framework for the implementation of self-consumption, collective self-consumption and self-consumption with virtual net billing, in accordance with Law 5037/2023 (A’ 78) and to establish a self-consumers registry and design and implementation of technical assistance measures for renewable Energy Communities and Citizen Energy Communities. Law 5215/2025 (A’ 116) introduced provisions to facilitate RES installations in multi-apartment buildings, including simplified procedures and majority-based decision-making. Moreover, the Self-Consumers Registry, with HEDNO designated as the responsible entity has been established (Law 5294/2026 (A’ 58)). The adoption of a Ministerial Decision defining its structure, operation and interoperability, enabling data monitoring and facilitating supplier switching will be finalized on 30 of April 2026. In parallel, a technical assistance mechanism for Energy Communities has been set up, with CRES providing advisory support, capacity-building activities and an interactive contact point. Overall, the reform has progressed from establishing the regulatory framework to implementing the necessary tools and support mechanism for energy sharing and self-consumption in Greece.

The **RRF reform “Roadmap for innovative energy efficiency interventions and identification of new financial instruments”** includes the introduction of non-grant financial instruments, in order to support energy efficiency investments in residential and industrial buildings, reducing reliance on grants and mobilising private capital. The non-grant financial instrument shall foresee fiscal incentives, subsidised or guaranteed loans and other financial tools to support energy efficiency investments in the building sector. This reform shall mark a shift away from financial instruments that are grant-based and is expected to increase the number of buildings that can be supported. The reform shall (i) complete a roadmap defining innovative energy efficiency interventions; and (ii) launch an energy efficiency financial instrument as set out in the roadmap and based on non-grant financial sources. In July 2025, marked the entry into force of Ministerial Decision ΥΠΕΝ/ΔΕΠΕΑ/78489/637 (B’ 3686), approving the Roadmap for energy efficiency in buildings. The Roadmap defines a framework of innovative interventions, including non-grant instruments such as on-bill financing, subsidised or guaranteed loans, and other market-based tools. The Ministry of Environment and Energy has advanced the design and legislative preparation of an on-bill financing (OBF) scheme, enabling the financing of energy efficiency investments by suppliers or third parties, with repayment through energy bills. An enabling provision to amend the Electricity Supply Code has been established (Law 5294/2026

(58 A')). The issuance of a Ministerial Decision for the entry into force of the instrument will be issued by end of April 2026.

The **RRF reform “Increase of grid and storage capacity – fostering of storage investments”** aims at promoting investments in energy storage solutions, both as standalone units and storage combined with renewable energy sources. Following, Law 5151/2024 (A' 173) secondary legislation entered into force enabling provisions for standalone and RES-coupled storage, including priority in licensing and grid access (B' 1248, B' 2886, B' 5156). In parallel, the support scheme for RES-storage projects was established via Joint Ministerial Decision ΥΠΕΝ/ΔΑΠΕΕΚ/146871/3297/2025 (B' 7196) at the end of December 2025, followed by RAAEY Decision E-12/2026 (B' 324), launching the first competitive tenders for PV-plus-storage projects. The Reform was completed in February 2026.

The **RRF reform for the “Restructuring and enhancement of the RES & Combined Heat and Power (CHP) Account revenues”** aims at ensuring the financial sustainability of the RES CHP Account both for existing and new RES units, by measures that reduce legal risk, ensure the bankability of new projects, establish a new mechanism for new RES remunerations that will work automatically, ensure the viability of old RES FiT contracts and facilitate investments so as to reach NECP targets and raise investors' confidence, along with the Guarantees of Origin trading system that includes accreditation for the green retail products and the green business standards. The reform has been completed. During the period April 2025 – early April 2026, the installed RES capacity increased by 2.4 GW. This represents a year-on-year growth rate of approximately 65.9% compared to the capacity additions recorded during the previous period which was confirmed by RES Operator and Guarantees of Origin (DAPEEP). The total installed RES capacity now stands at 9.6 GW.

The **RRF reform “Establishment of new spatial planning framework for renewable energy, industry, tourism and aquaculture”** aims at promoting climate mitigation and adaptation, protection of biodiversity, economic growth and job creation. The reform consists of four special spatial frameworks for renewable energy, industry, and tourism. The reform is expected to be completed by the end of June 2026 for renewable energy, industry and tourism. As far as special spatial framework for aquaculture is concerned, it is no longer incorporated within the scope of the RRF. Its completion is expected within 2027.

The **RRF reform “Preparation of Urban Plans in implementation of the urban policy”** consists of five actions: (a) the preparation of Local Urban Plans (covering municipalities or municipal units), (b) the preparation of Special Urban Plans (plans that can cover areas regardless of administrative boundaries), (c) Preparation of Independent Plans for the definition of the Development Rights Transfer Zones, (d) Preparation of Independent Plans for the Delimitation of Settlements, (e) Preparation of Independent Plans for the characterization of Municipal Roads. The reform shall address zoning and land use issues with a view to promoting sustainable economic activity and protecting the environment. The Local Urban Plans shall include a dedicated chapter on climate change measures and prevention and management of climate related risks. Overall, Local and Special Urban Plans shall be produced for 405 municipal units; Development Rights Transfer Zones shall be defined in 50 municipal units, the delimitation of

settlements shall be determined in 50 municipal units and municipal roads shall be determined in more than 700 municipal units. Its completion is expected within June 2026.

Regarding the reduction of reliance on fossil fuels and further accelerate the diversification of energy supply routes, the reform **“Establishment of Decarbonization Fund for the Greek islands and utilization of its resources”** is another vital source of funding which enables Greece to claim up to 25 million allowances under the EU emissions trading system. This reform constitutes the "key" to the energy transition of the islands and is structured around three principal pillars: (i) measures to increase the penetration of renewable energy sources (RES), (ii) the development of new RES installations, and (iii) island interconnections.

The trilateral cooperation agreement between the European Commission (EC), the European Investment Bank (EIB) and the Hellenic Republic was signed in November 2024. Implementation of the project is expected within 2026. The next step focuses on the preparation and submission of comprehensive investment proposals for the execution of projects and initiatives intended for inclusion in the Islands Decarbonization Fund. At the same time, Greece is preparing state aid notifications which are required for the implementation of certain ETS-DF components. Following the EIB's assessment of the Fund's Project Proposal, disbursements are expected to commence within 2026.

RRF reform “Licensing framework for renewable hydrogen and sustainable biomethane” establishes the required legislation for the effective development of renewable hydrogen and sustainable biomethane in Greece by removing potential barriers and establishing procedures for the development of the renewable gas sector and markets. The reform establishes a legislative framework aimed at promoting the production and consumption of renewable hydrogen and sustainable biomethane. This cover defining permitting procedures, including spatial planning provisions, defining technical specifications for transmission, storage and injection into the grid, clarifying the roles of the various stakeholders, including the public authorities involved, while ensuring a mechanism to certify that the hydrogen produced will be renewable and the biomethane sustainable, in line with the recent provisions of the RED II Directive delegated acts. The reform has been fully implemented through the adoption of a complete legislative package. Law 5215/2025 (A' 116) sets the core framework for biomethane and hydrogen markets, including provisions on production and consumption, licensing and permitting, spatial planning, infrastructure requirements, and the roles of competent authorities, while partially transposing Directive (EU) 2024/1788. This framework is complemented by secondary legislation adopted in July 2025, including Ministerial Decision 86000/2136/2025 (B' 4170) on biomethane plant licensing, RAAEY Decisions E-183/2025 (B' 4125), E-184/2025 (B' 4135) and E-185/2025 (B' 4137) defining technical conditions for grid connection and injection, and RAAEY Decision E-186/2025 (B' 4124) establishing certification and reporting rules for renewable hydrogen. Together, these measures establish a fully operational regulatory framework covering licensing, infrastructure integration, market organisation, and sustainability certification, marking the full implementation of the reform (July 2025).

RRF reform “Regulatory and market operation framework for carbon capture, usage, and storage technologies to foster industry decarbonization” creates the legal, licensing and

regulatory framework for carbon capture, use and storage technologies. The framework includes the development and adoption of all necessary legislative and regulatory frameworks for carbon capture, use and storage technologies and incorporates a consultation process with relevant stakeholders. This objective has been achieved through the adoption and entry into force of a complete legislative framework, in line with EU requirements (January 2026). The core of the reform is Law 5261/2025 (A' 231), which establishes an integrated regime governing the licensing, operation and supervision of CO₂ capture, transport, utilisation and storage. The law sets out key provisions on licensing, environmental permitting, CO₂ certification, third-party access, economic regulation (including tariffs and support mechanisms), and the allocation of responsibilities among competent authorities and market actors. The framework is further operationalised through key secondary acts issued by RAAEY: Decision E-28/2026 regarding Capacity Allocation Code (B' 773, B' 1092), Decision E-29/2026 regarding Tariff Regulation (B' 774, B' 1092), and Decision E-30/2026 regarding Market Test Guidelines (B' 775, B' 1092), which establish capacity allocation, tariff-setting and third-party access rules. Overall, the combined legislative package establishes a complete and operational regulatory framework for CCS in Greece, aligned with EU requirements and supporting industrial decarbonization.

The reform **“Establishment of Thessaly Water Management Organisation”** aims to fulfill the need for a stronger and more effective governmental mechanism for Thessaly after the devastated results of storm “Daniel”, and addresses the multi-level impacts of climate change in water management holistically. The reform introduces a new governmental model for the water management in Thessaly, through the establishment of a single body to coordinate the implementation of policy, strategic plans and measures and to protect and manage the waters in the water basin of Thessaly. The reform has been initiated through the respective Law entered into force in 2024. Targeted actions were undertaken to enhance the overall efficiency and operational effectiveness of the organization. Emphasis was placed on strengthening its administrative and technical capacity through staffing initiatives. In parallel, significant progress was achieved in the finalization and formal approval of the Internal Rules of Operation, establishing a clear and structured framework for governance, roles and responsibilities.

The reform **“Modernization of the legal framework of municipal water supply and sewage enterprises”** involves the revision of the existing institutional framework for the organization and operation of municipal water service providers to rationalize their administrative and financial costs and to ensure a more efficient operational functioning of their services. The scope is the voluntary reorganization of the existing Water Supply and Sewerage Municipal Enterprises and the municipal services for water supply, sewerage and stormwater network management, as well as the updating of the existing legislative framework governing the Municipal Water Supply and Sewerage Enterprises. The reform has been revised, focusing on the reorganisation of the two major water service providers, EYDAP and EYATH, which involves the geographic expansion of EYDAP (water service provider of greater area of Athens) in Attica, Boeotia, Phocis, and Euboea, as well as the expansion of EYATH (water service provider of greater area of Thessaloniki) in Chalkidiki and Thessaloniki through the absorption of local water providers, generating thus economies of scale. Alongside the geographic expansion of their responsibilities, their competencies are also expected to extend to irrigation water. Its completion is expected within June 2026.

The **RRF investment “Energy renovation on residential buildings”** consists of four programs: “Exoikonomo 2020”, “Exoikonomo 2021”, “Exoikonomo 2023” and “Exoikonomo – Anakainizw Newn”. A total number of 101,820 applications have been accepted an addition of 13,108 applications since April 2025 (“Exoikonomo 2021”: 69,409 (addition of 261 applications, “Exoikonomo 2023”: 27,562 (addition of 7,998 applications, (“Exoikonomo Anakainizw Newn” 4,849 applications, all accepted between April 2025 till today). The acceptance process has been completed for “Exoikonomo 2021 & 2023”. In total, 79,204 renovations (addition of 31,098 applications) have already been completed (9,539 through “Exoikonomo 2020”, 56,545 through “Exoikonomo 2021” addition of 17,972 applications, 12,624 through “Exoikonomo 2023” and 496 through “Exoikonomo Anakainizw Newn”. Its completion is expected within June 2026.

The **RRF investment for the “Installation of energy storage for additional RES penetration”** (budget of €85 million) is designed to scale-up the second sub-programme of the investment “Support of the installation of storage systems to enhance RES penetration (ID 16926)”. This measurement has been removed from RRF and it is incorporated into Investment 16926 in order to ensure greater coherence and alignment of objectives. As a result, its implementation is no longer monitored on a standalone basis but within the framework of 16926.

The **RRF investment for “Energy efficiency and promotion of RES for self-consumption”**, has a total budget of €456.8 million and the objective is to improve energy efficiency and the deployment of renewable energy in the residential and non-residential buildings, agricultural sector and municipal water and sewerage utilities (DEYA), resulting in primary energy savings, reduction of greenhouse gas emissions and new renewable energy being connected to the grid. The final list of applications for the "Photovoltaic systems for auto-consumption in residential buildings and the agricultural sector" Program includes 21,290 applications, of which 18,527 has been approved. Following an update from HEDNO in April 2026, the number of installed photovoltaic systems has reached 13,681, including 2,384 for energy-poor households and 713 for farmers. Under the programmes “Exoikonomo 2025” and “Changing Heating System and Water Heater”, implementation is underway and Approval Decisions have been issued. “Exoikonomo 2025” includes four Approval Decisions covering 37,829 beneficiaries, with a committed budget of €829.4 million, and has been merged with Measure 16872. The “Changing Heating System and Water Heater” programme includes two Approval Decisions covering ~130,000 beneficiaries (budget ~€358 million), with a third expected soon. The programme’s target has been further increased by 67,955 beneficiaries (budget €41.8 million) from the other programme. Milestone T368 for the photovoltaic programme has been achieved, while an additional milestone for ~2,000 pv systems is under consideration. Applications for the programmes “Athena”, “Phoebus”, DEYA and “Mountain Tourist Accommodations” have been evaluated. The programme “Energy Storage Systems in Enterprises” is currently in progress, with the Approval Decision expected within May. Although the investment is under revision regarding a number of the programmes, its completion is expected within June 2026.

The objective of the **RRF investment “Promotion of CCS technologies to foster industry decarbonization”** with a €75 million budget, is to boost the installation of carbon capture, usage, and storage technologies across the entire CCS value chain. This project has been removed from the Recovery and Resilience Facility (RRF) and is currently undergoing a redesign phase. Efforts are being made to reassess its scope, objectives, and implementation strategy,

while actively seeking alternative sources of funding to support its future development and completion.

The **RRF investment “Pilot projects for Biomethane and Renewable Hydrogen Production”** has been redesigned and it consists of a Renewable Hydrogen Production project with a total budget of €111.77 million, aims to promote renewable hydrogen production in Greece by providing financial support to companies. The project involves the installation of electrolyzers, related supporting infrastructure, and a hydrogen network within the refinery. Specifically, the investment covers the installation of equipment for the production of renewable hydrogen through electrolysis, with a minimum capacity of 45 MW. This includes electrolyzers, ancillary equipment, and an electrical substation, as well as a hydrogen network for the compression, conditioning, metering, purification, transmission, and distribution of hydrogen produced by the electrolyzers, together with the injection facility. The Ministry has already successfully executed the advance payment to the beneficiary, while the first interim instalment is expected to be disbursed and received within April 2026. Its completion is expected within June 2026.

The **RRF investment “Interventions for the electricity interconnection of islands and the upgrading of the electricity network”** includes the electricity interconnection of the Cyclades Islands (Phase D), an overhead line connecting Extra High Voltage Centre (EHVC) Corinth and EHVC Koumoundouros and accompanying projects. The projects shall boost energy system security, while also increasing the potential for electricity generation from RES in the islands and the Peloponnese. Specifically, regarding the cable connection Lavrio/Serifos /Melos/Thera the construction of the underground parts is ongoing while works in Melos continue and works at Thera and Lavrio are completed. Serifos works started in early 2025 and continue until June 2026. Regarding the cable connection Melos/Folegandros/Thera the construction of the underground parts is pending, while works in Folegandros and Melos continue. The Thera work is completed. Regarding the Naxos–Thera cable connection, the underground section has been completed; the inspection of the underground cable on Thera is still pending. Substations of Serifos, Melos, Folegandros and Thera (with the SVC installation) are under construction. Its completion is expected within June 2026.

The **RRF investment “Installed capacity increase in Hellenic Electricity Distribution Network Operator (HEDNO) HV/MV substations for new RES connection”** aims at the expansion of the distribution network in order to allow for the optimal and timely realisation of new “medium and large scale” RES projects, avoiding long delays due to congested networks. It includes the installation of new HV/MV power transformers in existing HV/MV substations that are expandable or the replacement of existing HV/MV power transformers with power transformers of higher MVA. It includes the installed capacity increase in existing HV/MV substations by 725 MVA. As of April 2026, the physical scope is 72.41%, with 525 MVA of installed capacity from completed projects out of a total of 725 MVA (4 completed contracts out of a total of 7), while the financial scope is 95.77%, amounting to €11,492,831.29 out of a total of €12,000,000. Its completion is expected within June 2026.

The **RRF investment “Support of the installation of storage systems to enhance RES penetration”** intends to support the installation of up to 1,380 MW capacity of Energy Storage in the electricity system, ca. 50% of which will come as long duration storage from the

Amfilochia Pumped Hydro Storage (PHS). These investments shall allow the system integration of new RES capacity which is required for the achievement of NECP targets. As of April 2026, regarding Amfilochia PHS there are delays in the progress of both physical scope and financial scope, although it is assured that the nine (9) construction milestones will be achieved within the RRF deadline. Moreover, there are potential delays related to the licensing and the grid connection of Battery Energy Storage System (BESS). Its completion is expected within June 2026.

The **RRF investment “Energy and entrepreneurship”** aims to optimize the cost effectiveness of private companies through financial support targeting energy efficiency. The investment includes two (2) sub-programs: (a) energy efficiency in the tertiary and secondary sector for medium, large and very large organizations and (b) installation of energy efficient equipment in very small enterprises. A total of 5,111 private entities have already been approved, representing a 32.9% increase compared to the previous period. This includes 1,835 applications under Sub-project 1 (total budget €147,892,374.83), reflecting a 37.0% increase year-on-year, and 3,276 applications under Sub-project 2 (total budget €35,380,800), corresponding to a 30.9% increase compared to the previous period. Its completion is expected within June 2026.

The **RRF investment “Energy upgrade of public sector buildings”** under the “ILEKTRA” title, aims at encouraging the development of an Energy Saving Companies (ESCOs) market for the energy renovation of existing buildings and infrastructure of the (wider) public sector. The Ministry of Environment and Energy is currently examining potential funding sources for the programs’ implementation. This investment is out of the scope of the RRF.

The **RRF investment “Produc-E Green”** aims at establishing production capacity in products and services that promote green economy and innovation and at promoting storage of CO₂ emissions; and is composed of two sub projects. (1) The funding, in the form of grants, of industrial production units to make products in the green economy sector and (2) The development of the first CO₂ storage facility in Greece. The proposed site at Prinos, Kavala is an extensively mapped and surveyed location, where oil drilling operations have been taking place for decades. Regarding the first sub-project, as of April 2026, 36 applications for investment plans have been submitted, 24 investment plans have received the Decision of Acceptance, and 21 investment plans have submitted their loan contracts. The program is currently in progress, and as a result, more than 10 investment projects (IPs) are estimated to be completed by the end of May 2026. Regarding the second subproject, which is currently under revision, the issuance of the CO₂ storage permit has been completed; the permit was issued and published in the Government Gazette on 25/02/2026. Its completion is expected within June 2026.

The **RRF investment “National Reforestation Plan restoration and prevention (“antiNERO”), anti-erosion and flood protection measures”** aims at restoring selected forest ecosystems in Greece that suffered from natural disasters and implementation of actions for adaptation of forests to climate change. This investment has three parts. First, the restoration of 5084 ha of degraded forest ecosystems in Greece through planting of saplings. The project shall cover both reforestation studies and their implementation. In addition, the investment shall include the upgrade of four public forest nurseries (Ambrosian, Lagada, Organi and Aliarto) and the

implementation of all the activities foreseen in the Pilot Implementation of the National Reforestation Plan. Second, as part of the antiNERO programs, the investment shall finance fire prevention measures, including forest and woodland clearings and the maintenance and construction of the forest road network. In addition, the investment shall include the maintenance and creation of fire zones (and mixed fire zones), together with the creation of zones of pure or mixed vegetation and the preparation of reforestation studies for selected areas. Third, the investment shall finance actions concerning anti-erosion and flood protection in the areas of Evros, Rhodope, and Parnitha, as well as additional areas, affected by forest fires and floods throughout Greece. Through the Antinero I and II programs, upgrade interventions including vegetation clearance, maintenance of the forest road network, and the opening and maintenance of firebreak zones have been successfully completed across more than 37,000 ha. Additionally, through AntiNERO III, IV and V, (actions for prevention, protection and upgrading) more than one hundred and thirty (130) contracts have been signed through 2024, 2025 and 2026. The relevant forest works have been completed for AntiNERO III and are on-going for AntiNERO IV & V. The implementation of the whole AntiNERO program is expected to be completed by June 2026 and concerns 91,640 ha.

The **RRF investment “Urban Wastewater and Sludge Management Infrastructures from Wastewater Treatment”** aims at reducing pollution in the natural and human-made environment arising from wastewater treatment facilities, by constructing new and upgrading existing infrastructure. The investment consists of three (3) subprojects: (a) construction of new sewage network infrastructures and wastewater treatment plants (WWTPs), (b) upgrading, extension and modernization of WWTPs and reuse of treated water and (c) construction of sludge management infrastructures from WWTPs. In total, 72 urban wastewater and sludge management projects are currently under construction: (a) 39 projects regarding the construction of new sewage network infrastructures, sewage connection pipes and wastewater treatment plants (WWTPs), (b) 15 projects regarding the upgrading, the extension and the modernization of wastewater treatment plants, and the reuse of treated water, and (c) 18 projects regarding the construction of sludge management infrastructures from WWTPs. The current implementation rate of construction works stands at 75%. Its completion is expected within June 2026.

The **RRF investment “Drinking Water Supply and Saving Infrastructures”** aims to improve the availability and quality of drinking water and reduce leakage and public health risks related to water infrastructure. The investment consists of three sub-projects: (a) construction of new water supply infrastructures in at least seven areas and at least three desalination plants, (b) establishment of telemetry - remote control systems for the detection of leaks in water supply networks, and (c) procurement of digital hydrometers. The proposals of the Municipal Authorities have been evaluated and a list of applications has been approved in Q2 of 2023, whilst the implementation of the investments is scheduled to be completed by the Q2 of 2026. Furthermore, to address performance shortcomings of the water supply services, particularly regarding distribution leakages, the mandate of the independent regulatory authority for energy has been extended, to include water, wastewater, and waste. Its completion is expected by June 2026.

The **RRF investment “Biodiversity Protection as a driver for sustainable growth”** will be a driver for sustainable growth, aiming at the effective conservation of biodiversity. In line with the EU Biodiversity Strategy for 2030, the investment includes the establishment of a national network of paths and hiking trails, a National Monitoring and Surveillance System of species and habitat types, and the digitisation of Greek Natural History Collections. Its completion is expected by June 2026.

The **RRF investment “Tracing of illegal buildings and construction using state-of-the-art technological means”** is aiming to create an integrated system that will use new GIS and AI technologies combined to the existing information systems of the Technical Chamber of Greece (e.g. e-adeies, Arbitrary Arrangement, Building Electronic Identity and Single Digital Map) and new and repeatedly high-resolution aerial photographs using manned aircraft and UAVs, in order to effectively detect and immediately control arbitrary constructions in appliance to Law 4495/17 and locally enforce and implement the relevant legislation. It thus becomes possible to detect and check if any arbitrary construction is being made. The implementation of the investment is expected to be completed by Q2 2026.

The investment **“Drinking water supply projects to areas with water shortages”** is a funding driver for the implementation of water supply projects to parts of Greece that have prolonged water shortage issues which have been intense due to persistent drought occurrences over the past years. Those areas and the associated water supply projects (e.g. drinking water supply infrastructure, modernisation of water supply networks to reduce water leakages) will be selected upon the funding requests of water service providers, following a respective prioritization procedure.

Regarding the implementation of investments **“HEDNO – Overhead network upgrading in forest areas”** and **“HEDNO – network upgrades aiming at enhancing resilience and protecting the environment”** have been combined under a common milestone. It consists of a replacement of bare conductors in the overhead electricity distribution network (with covered ones or a twisted cable), installation of insulating covers, and undergrounding or relocation of the electricity distribution network passing through forest areas and city zones. The project shall improve the resilience and reliability of the network (energy quality indicators SAIDI, SAIFI) and better protect the environment (forests, wildlife) and city zones. As of April 2026, the progress of the physical scope is 67%, with 2.258 km of network installed out of a total of 3.372 km. The financial implementation rate is at 65 %, with €64,872,531.37 allocated out of a total budget of €100.000.000). The implementation of the investment is expected to be completed by June 2026.

Ministry of Development

REFORM / INVESTMENT	RRF / MFF	CSR	COMMON PRIORITIES	On-track status
REFORM 1: Actions for the simplification of the business environment and its upgrading in quality and safety	RRF 16543	2025 CSR 3.1 2025 CSR 3.4 2024 CSR 1.7 2020 CSR 3.3 2020 CSR 3.9	Social and Economic resilience	On track
REFORM 2: Amendment of the legal framework for the attraction of strategic investment	RRF 16593	2024 CSR 1.7 2023 CSR 4.3 2022 CSR 4.2 2022 CSR 4.5 2020 CSR 3.3 2019 CSR 2.2	Social and Economic resilience	On track
REFORM 3: Extroversion of the Research and Innovation Ecosystem of Greece	RRF 16621	2024 CSR 1.7 2020 CSR 3.3 2020 CSR 3.9 2019 CSR 2.3 2019 CSR 2.4	Social and Economic resilience	Not Completed
REFORM 4: Combating illegal trade and protecting intellectual property	RRF 16703	2024 CSR 1.7 2020 CSR 3.3 2020 CSR 3.9 2019 CSR 2.3	Social and Economic resilience	Completed
REFORM 5: Professionalization of Public Procurement domain	RRF 16711	2024 CSR 1.5 2023 CSR 1.9 2022 CSR 1.6 2020 CSR 3.2 2020 CSR 3.9 2019 CSR 2.3 2019 CSR 2.6	Social and Economic resilience	Completed
REFORM 6: The National Strategy for Public Procurement 2021 – 2025	-	2025 CSR 3.8 2024 CSR 1.5 2023 CSR 1.9 2022 CSR 1.6 2020 CSR 3.8 2020 CSR 3.9 2019 CSR 2.3 2019 CSR 2.6	Social and Economic resilience	On track
REFORM 7: The National Strategy for Industry	-	2024 CSR 1.7 2020 CSR 3.4 2020 CSR 3.3 2020 CSR 3.5 2020 CSR 3.8 2020 CSR 3.9 2020 CSR 3.10 2019 CSR 2.1 2019 CSR 2.2 2019 CSR 2.3 2019 CSR 2.4 2019 CSR 2.6	Social and Economic resilience	On track
REFORM 8: New round of reforms to facilitate entrepreneurship and simplify business regulation	-	2025 CSR 3.1 2024 CSR 1.7 2020 CSR 3.3 2020 CSR 3.9	Social and Economic resilience	On track

REFORM 9: Golden Visa for financing start-ups	-	2025 CSR 3.6 2024 CSR1.7 2020 CSR3.3 2019 CSR2.4	Social and Economic resilience	On track
REFORM 10: Unified institutional framework for business transformations and innovation	-	2025 CSR 3.6 2024 CSR 1.7 2020 CSR 3.3 2019 CSR 2.4	Social and Economic resilience	On track
REFORM 11: Amendment of the legal framework governing foreign direct investments	-	2025 CSR 3.1 2025 CSR 3.6	Social and Economic resilience	On track
REFORM 12: Targeted measures to remove the high entry barriers to the exercise of professional services and to new entrants to product markets	-	2025 CSR 3.4	Social and Economic resilience	On track
REFORM 13: Improvement of the governance of the national research, development and innovation system	-	2025 CSR 3.5	Social and Economic resilience	On track
INVESTMENT 1: Basic & Applied Research	RRF 16618	2024 CSR 1.7 2020 CSR 3.3 2020 CSR 3.9 2019 CSR 2.3 2019 CSR 2.4	Social and Economic resilience	On track
INVESTMENT 2: Creation - Expansion – Upgrade of Infrastructures of Research Centers supervised by the General Secretariat for Research and Innovation (GSRI)	RRF 16624	2024 CSR 1.7 2020 CSR 3.3 2020 CSR 3.9 2019 CSR 2.4	Social and Economic resilience	On track
INVESTMENT 3: New Industrial Parks	RRF 16634	2025 CSR 4.3 2025 CSR 4.5 2024 CSR 1.7 2024 CSR 4.1 2023 CSR 4.3 2023 CSR 4.4 2023 CSR 4.6 2022 CSR 4.2 2022 CSR 4.5 2022 CSR 4.6 2020 CSR 3.3 2020 CSR 3.6 2019 CSR 2.2 2019 CSR 2.3	Fair green & digital transition	On track
INVESTMENT 4: TH2ORAX: Trellis Holistic & Hybrid Operational Ruggedized Autonomous eXemplary system	RRF 16654	2024 CSR 1.7 2020 CSR 3.6 2020 CSR 3.9 2019 CSR 2.2 2019 CSR 2.3 2019 CSR 2.4	Defence Capabilities & Social and Economic resilience	On track
INVESTMENT 5: Acceleration of smart manufacturing	RRF 16721	2024 CSR 1.7 2020 CSR 3.3	Fair green & digital transition	On track

		2020 CSR 3.10 2019 CSR 2.3		
INVESTMENT 6: Research - Create - Innovate	RRF 16971	2025 CSR 3.6 2024 CSR 1.7 2020 CSR 3.3 2020 CSR 3.10 2019 CSR 2.2 2019 CSR 2.3 2019 CSR 2.4	Social and Economic resilience	On track
INVESTMENT 7: HORIZON 2020 “Seal of Excellence”: financing top innovative companies	RRF 16622	2025 CSR 3.6 2024 CSR 1.7 2020 CSR 3.3 2020 CSR 3.10 2019 CSR 2.2 2019 CSR 2.3 2019 CSR 2.4	Social and Economic resilience	On track
INVESTMENT 8: Research - Innovate	MFF	2025 CSR 3.6 2024 CSR 1.7 2020 CSR 3.3 2019 CSR 2.4	Social and Economic resilience	On track
INVESTMENT 9: Revision of the National Research Infrastructure Roadmap for the 2021-2027 Programming Period	MFF	2024 CSR 1.7 2022 CSR 4.3 2022 CSR 4.2 2020 CSR 3.3 2020 CSR 3.4 2020 CSR 3.5 2020 CSR 3.9 2019 CSR 2.1 2019 CSR 2.2 2019 CSR 2.3 2019 CSR 2.4	Social and Economic resilience	On track
INVESTMENT 10: Implementation of the institutional framework for private investments	-	2025 CSR 3.1 2024 CSR 1.7 2020 CSR 3.3 2020 CSR 3.4 2019 CSR 2.1	Social and Economic resilience	On track
INVESTMENT 11: Implementation of the Institutional Framework for Strategic Investments	-	2024 CSR 1.7 2020 CSR 3.3	Social and Economic resilience	On track

The RRF reform “Simplification of the business environment and its upgrading in quality and safety” aims to create an attractive business environment conducive to investment, to facilitate firm entry and job creation and to ensure effective market surveillance. The reform comprises a set of actions to simplify procedures and requirements relating to business activity. The draft law on the incorporation of additional economic activities in the simplified licensing procedure of Law 4442/2016 as well as on the unified market surveillance framework of Law 4512/2018, was tabled to the Parliament within April 2026. In addition, the codification of the laws regarding manufacturing and logistics is being implemented on schedule. Furthermore, the National Policy for Quality Infrastructures has been delivered and the legal provisions necessary to enhance the regulation on standardization, metrology, accreditation and conformity assessment have been approved and are included in law 5218/2025 (OJ A’ 125/14-07-2025). The regulatory reform governing the establishment of manufacturing activities in Attica, intended to remove excessively restrictive and non-proportionate requirements, has also been

included, and its provisions are incorporated in the aforementioned law. The measure is under revision to remove the industrial products surveillance information system. The implementation of the reform is expected to be completed by the end of August 2026.

The objective of the **RRF reform “Amendment of the legal framework for the attraction of strategic investment”** is to promote Greece as an attractive destination to potential investors. The reform unified and simplified the legal framework, created a new category of strategic investments (Emblematic Investments of Great Significance) with additional incentives, simplified the licensing procedure, and included new fields of economic activity, focusing on manufacturing and innovation. The reform also focuses on the monitoring of strategic investments through an IT system and on funding of projects in the category of "Emblematic Investments of Great Significance". Five (5) Emblematic Investments of Great Significance have been approved under the legal provision of Law 4864/2021 for the period from May 2023 to May 2025, with a total budget of over €296 million and total RRF funding of over €90 million. These investments concern sectors of strategic importance to the Greek economy, such as the paper industry, ethanol processing, metal structures and vehicles, aircraft maintenance and the creation of a modern pilot training infrastructure. Four (4) of the selected investments are expected to be completed by the 2nd quarter of 2026. The IT system for strategic investments and the investor information line, have been completed since 2024. The measure is under revision.

The **RRF reform “Extroversion of the Research and Innovation Ecosystem of Greece”**, was removed from the Facility, following the Council Implementing Decision of the European Union of 12 December 2025 on the revision of Greece’s National Recovery and Resilience Plan. Alternative funding and implementation paths are currently under consideration.

The **RRF reform “Combating illegal trade and protecting intellectual property”**, aims at strengthening the response against illegal trade by means of reinforcing the Interagency Unit for Market Control (DIMEA) with staff training, appropriate IT systems and equipment. The reform was completed in Q4 2025. Completed projects include: (i) The Information system for managing market controls for the suppression of illegal trade (DI.M.E.A.) OPS DI.M.E.A., (ii) the Purchase and installation of ten (10) prefabricated houses (isobox type) and (iii) implementation of trainings for inspection personnel and citizens.

The **RRF reform “Professionalisation of the Public Procurement domain”** aims to improve the public procurement framework in Greece and address its current weaknesses. The reform consists of certification of civil servants upon participation in dedicated upskilling / reskilling programmes under the Professionalization of Public Procurement framework. In the context of establishing the institutional framework for professionalisation, Law No 5111/2024, article 17 (OJ A' 76) was adopted, providing for the subsequent issuance of Joint Ministerial Decision (JMD) No. 72065/19-09-2024 (OJ B' 5389) which regulates the training and certification of public procurement professionals. In addition, Law No 5218/2025 (OJ A' 125) on the professionalization of the public procurement domain entered into force on 14.07.2025. Under this framework, training and certification programmes for public procurement professionals are being implemented, with over 4,500 certifications awarded to date. The reform has been successfully completed.

The reform **“National Strategy for Public Procurement (NSPP) 2021 – 2025”** aims to enhance the effectiveness, quality and transparency of the public procurement system and includes actions divided in 4 main axes: a) Empowering the regulatory environment for public procurement, b) further digitizing of public procurement procedures, c) pursuing strategic public procurement and enhancing the capacity of Central Purchasing Bodies and d) achieving professionalisation of the public procurement domain. Regarding the reform of the regulatory framework for public procurement (axis I of the Strategy), twelve (12) out of a total of thirteen (13) actions have been completed. Furthermore, concerning the digital transformation of the public procurement sector (axis II of the Strategy), eight (8) out of a total of twenty-three (23) actions have been completed. In addition, regarding the achievement of broader strategic objectives and policy initiatives (axis III of the Strategy), fifteen (15) out of a total of twenty-three (23) actions have been completed. Concerning the reform of the governance framework for public procurement (axis IV of the Strategy), all twelve (12) actions of the axis have been completed. The remaining actions currently under implementation will be assessed based on their level of completion during the present period. Those that are completed will be incorporated into the revision of the NSPP Action Plan 2021–2025, which is to be signed in collaboration with the competent and co-competent ministries, with a view to ensuring a more accurate reflection of implementation and more effective monitoring of outputs. Actions that are not completed will be carried forward and included in the new NSPP 2026–2030, which is currently under preparation. The implementation of the reform is expected to be completed by the end of 2026.

The reform **“National Strategy for Industry”** aims to increase productivity and employment and promote private investments including an Action Plan with 43 interventions which are divided into four (4) categories depending on the type (funding schemes, reforms, etc.) and the scope (collaborating agencies, intended changes, etc.) of each intervention. Among the actions that have already been completed, is the entering into force of Law 4982/2022 on business parks and the formulation of the National Strategy for Sustainable Financing, which identifies the financial needs for the green transition of the Greek industry from 2026 to 2030, as well as a funding program amounting to €8 million to support businesses in the fur industry, that had been gravely affected by the war in Ukraine. Additionally, Action Plans to enhance the country's Strategic Autonomy in health, agrifood, and building materials and an Action Plan for Industrial Skills have been completed, along with an improvement to the National Intellectual and Industrial Property system. In more detail, among the actions currently implemented is a major project for the formulation of specialized national strategies and action plans for: a) three major industrial sectors (namely, agrifood, structural materials and pharmaceuticals / health products value chains identified as priority areas at both EU and national level), b) the reformation of the national system for intellectual and industrial property and c) the formulation of national strategy and action plan proposal to facilitate the development of industry-related skills and competences of the workforce. This project was initiated under the umbrella of a DG-Reform financed project titled **“TSIC-RoC-19008– Industrial Ecosystems – Supporting the implementation of the Greek National Industrial Strategy”** which was completed in July 2025. Last, but not least, the NIS is under amendment considering all new international developments, including energy security, as well as trends like the rapid emergence of Artificial Intelligence, competitive pressures (e.g., the US IRA), new EU regulations directly affecting industrial policies (eg. Chips act, NZIA act, New Green Industrial Deal) and the prioritization of

strategic autonomy at the EU and national level. The implementation of the reform is expected to be completed by the end of 2030.

As regards the measure of the **“Simplification of the business environment – Reduction of bureaucracy and administrative burdens by 25%”**, this project encompasses 12 legislative and non-legislative interventions by various Ministries, with the aim of simplifying the Business Environment. The General Secretariat of Industry will act as a coordinator in the implementation of these interventions, which will concern not only the Ministry of Development but also other Ministries. The 12 interventions include: 1. Abolition/Replacement of the Industrial Movement Card, 2. Upgrading the electronic Licensing & Inspections system, 3. Simplification of the business closure process, 4. Improvement of the framework for over-deduction of Research and Technology expenses, 5. Removal of overlaps in common data requested when completing and submitting financial statements, 6. Unification of Consumer Protection Legislation into a single Code, 7. Simplification of procedures & supporting documents during the modernization of manufacturing facilities, 8. Improvements in the institutional framework for the establishment of a “Single Large Unit Business Park” (SLBBP), 9. Expansion of industries to adjacent properties that have been designated as incompatible land uses, 10. Solving problems of characterizing high-productivity agricultural land in cases of industrial facilities, 11. Possibility of functional consolidation of plots/agricultural plots in areas of development of Business Parks, 12. Improvement of access conditions of industrial plots to adjacent road networks. So far, 3 of the aforementioned legislative interventions (1,7 and 8) are included in a draft law which was tabled to Parliament in April 2026. The timeline of adoption of each intervention can differ from April 2026 to the end of 2027.

The reform **“Golden Visa for financing start-ups”** aims to grant a "Golden Visa" for funds to be imported for the financing of startup companies, with at least €250,000, in order to strengthen the country's business development footprint in cutting-edge technologies. The measure will support companies registered in the ELEVATE GREECE registry and thus, will empower the entrepreneurship and innovation ecosystem. Law 5162/2024 on the "Golden Visa for financing start-ups" was adopted in December 2024. With regard to articles 176 and 100A of Law 5038/2023, Joint Ministerial Decision 34693/21-02-2025 has been published in March 2025 (OJ B' 1136), in which the procedures for the implementation of the aforementioned legislation are defined in detail. The latest update was determined through Ministerial Decision 216761/12-11-2025 (OJ B' 6138). Notably, such investments increased by 3.7 times in 2025 compared to 2024.

In 2024, the authorities adopted new legislation to establish a unified institutional framework for business transformations and innovation. Regarding innovation, the new legislative framework (Law 5162/2024) aims to increase R&D investment in the Greek economy relative to the European average, through a series of targeted measures. Key changes include increased R&D tax incentives, building on the existing 200% deduction for research and technology expenses, with new measures increasing deductions for specific cases such as collaborative projects with start-ups - members of the Elevate Greece registry, collaborative projects with research institutions to 250%, and for small and medium-sized enterprises with high knowledge intensity up to 315%. In addition, the law aims to strengthen collaboration by promoting links between the labor market and the academic community, as well as by encouraging cooperation between group companies and start-ups. The framework also expands “Patent box” and IP

incentives for the commercial exploitation of patents allowing profits derived from internationally recognized patents to be fully tax-exempt for 3 years, followed by a reduced corporate tax rate (a 10% tax reduction) for the subsequent 7 years. Finally, Law 5162/2024 on the expansion of the Angel investors tax incentive allowing the deduction of 50% of their investment in start-ups from their taxable income, with the maximum eligible investment increased to €900,000 (from the previous €300,000 cap) spread over up to three start-up companies. This deduction, in place by 2025, substantially reduces the risk for angel investors and has increased angel network activity. Please refer to CeSaR - Feb 2026 for more details.

The **amendment of the legal framework of Foreign Direct Investments**, is a legislative initiative through which the relevant incentive schemes will be amended. The pivotal aim of this specific legal initiative is to attract investors to specific investment sectors. Indicatively, these may include the sectors of biotechnology, pharmaceuticals, supply chain/logistics, defence industry, industrialised primary production, R&D, artificial intelligence, and innovation. At the same time, the creation of a financial instrument will be promoted. The Secretariat General of Private Investments will serve as the central point of contact for all foreign investors interested in investments below EUR 20 million. Public consultation is scheduled for the second quarter of 2026.

Regarding the **review and removal of significant entry barriers for new entrants to product markets**, targeted measures are currently under design and implementation. Firstly, the review and amendment of Regulations on the Marketing/Trade of Products and the Provision of Services (DIEPPY) for the retail distribution of goods. The reform concerns the modernization of legislative and regulatory provisions with an emphasis on market regulations for the marketing and distribution of products in organized trade (indoor and outdoor)/ e-commerce. The reform is ongoing and is expected to be completed by the end of 2027. Furthermore, a targeted competition study aimed at identifying and addressing legal and regulatory barriers that hinder effective competition is currently under planning. The study will focus on selected product and service markets, specifically private healthcare, food, transport and logistics, and fuels. Its purpose is to identify oligopolistic market structures and regulatory constraints and to propose the removal or simplification of legal provisions that restrict market entry, limit business growth, or distort competitive conditions. The study will draw on OECD expertise and established analytical tools, ensuring an evidence-based approach aligned with international best practices. The project is expected to be awarded in the second half of 2026, with completion anticipated by the end of 2027. In addition, an effort to define a training program for the exercise of the activity of operating forklifts for construction projects classified in specialty 2 has been completed, with the issuance of a respective Ministerial Decision (OJ 3350B/2024). Finally, the Amendment of Presidential Decree 113/12 is in progress. The purpose of the project is to simplify the procedures for accessing the activity of construction machinery operators. The Presidential Decree is expected to be adopted by the end of 2026.

Regarding the improvement of the governance of the national research, development and innovation system, the new configuration of the High-Level National Research and Innovation Council, effective since May 2025, was established to bring together representatives from all major R&D stakeholders (GSRI, HFRI, the Ministries of Education and Development, and regional research councils) under a single forum. This Council, which began meeting quarterly in 2025, formulates a unified national RDI strategy and ensures alignment of funding priorities across

sources. The reform is expected to be completed by the end of 2028. Please refer to CeSaR - Feb 2026 for more details.

The **RRF Investment “Basic & Applied Research”** aims to create entities to support applied research in the long run, and promote a “deep-tech” innovation ecosystem through funding interdisciplinary R&D activities with industry implications. Regarding funding for Fundamental Research (horizontal support to all sciences), 279 projects are included in the financing lists. Concerning flagship actions in cross-cutting scientific areas of particular interest, the 12 Flagship projects have completed the implementation of their physical scope and are currently undergoing on-the-spot checks by auditing bodies. Furthermore, for each project, a certificate of eligibility and proper compliance from a certified auditor has been submitted. With regard to applied research in precision medicine, 45 contracts are completed, 10 contracts are under implementation and 1 contract is expected to be signed. On the Development of Autonomous Robotic Systems, 3 contracts are completed and 1 project is under implementation 6 contracts are expected to be signed. Concerning research in Artificial Intelligence, Data Science and Algorithms, 1 contract is completed and 2 contracts are under implementation. On translational Research in Sustainable Materials Technologies, 7 contracts are completed and 2 contracts are under implementation. Finally, with regard to the European Joint Undertakings: a) High Performance Computing/EuroHPC-JU and b) Key Digital Technologies / KDT-JU, 5 and 12 funding proposals were approved accordingly and are under implementation. The projects are expected to be completed by Q2 2026.

The **RRF investment “Creation - Expansion – Upgrade of Infrastructures of Research Centers supervised by the General Secretariat for Research and Innovation (GSRI)”** comprises an infrastructure upgrade of 11 research centers, in order to enhance their research capacity and capabilities in important scientific and technological areas. Ten (10) out of eleven (11) Research and Technological Centers have completed their contract awards for construction works. Twenty-one (21) construction contracts have been signed. Regarding the supply of equipment, the total number of foreseen contracts is 320, of which 70 contracts are completed, 160 contracts are awarded, 70 contracts are in the process of awarding, 14 contracts are in the tendering process and 6 contracts are going to be tendered. The implementation of the investment is expected to be completed by Q2 2026.

The **RRF Investment “Industrial Parks”** aims to promote investments in industrial parks. The investment consists of financial assistance for parks’ infrastructure and for electricity transmission stations to serve the parks, and a reform of the regulatory framework for industrial parks. Regarding the progress of the investment, at least 22 Investment projects (business parks as well as the 9 substations of HEDNO) are to be completed by the end of 2026. Law 4982/2022 entered into force in October 2022. The new legal framework addressed several items including legal uncertainties, resolving governance issues and providing effective incentives for the resolution of informal industrial concentrations. The issuance of critical secondary legislation has been completed, with eleven (11) ministerial and joint ministerial decisions adopted. The implementation of the investment is expected to be completed by the end of August 2026.

The **RRF investment “TH2ORAX: Trellis Holistic & Hybrid Operational Ruggedized Autonomous Exemplary system”** comprises the development of a “next generation” information system, which is expected to combine different types and forms of collaborative infrastructures to

enhance institutions' decision-making in real time. Four phases of the project have been completed and accepted by the Monitoring and Acceptance Committee, and the 5th Phase has been submitted to the Monitoring and Acceptance Committee for review. The 5th phase will also be accepted by the aforementioned Committee within May 2026. The implementation of the investment is expected to be completed by the end of August 2026.

The **RRF investment "Acceleration of smart manufacturing"** aims to financially support very small, small, and medium manufacturing enterprises of the Greek industrial ecosystem, for adapting to the needs of the digital, and green, transition in order to increase business competitiveness through the enhancement of technological/digital infrastructure and the upgrade of manufacturing equipment. The initial budget of €73,227,620, was increased in May 2024 to €88,227,620 and again in October 2024 to €106,700,000. Following the evaluation of the objections filed and the final decision issued in November 2024, 23 additional SMEs were accepted i.e. in total 151 enterprises, for a budget of €102.5 million. In accordance with the procedure set out in the Investment Implementation Guide, as of 21 November 2025, a total of 132 SMEs remain in the project. The implementation of the investment is expected to be completed by the end of August 2026.

The **RRF investment "Research - Create - Innovate"** aims to fund 36 project proposals that are evaluated with a very high score in the "excellence" criterion in smart specialisation (RIS3) sectors, but were not financed under previous EU financial instruments due to budgetary constraints. The main objective of "Research-Create-Innovate" is to link research and innovation with entrepreneurship and to enhance the competitiveness, productivity and extroversion of companies in international markets. All projects have been completed. By the end of March 2026, the payments to the beneficiaries amounted to 78.1% of the total budget. The implementation of the investment is expected to be completed by the end of May 2026.

The **RRF investment HORIZON 2020 "Seal of Excellence"** (financing top innovative companies) concerns 12 project proposals by small and medium-sized enterprises having received the HORIZON 2020 "Seal of Excellence" quality label and are eligible for a grant, but not financed under HORIZON 2020 due to budgetary constraints. The investment shall support these proposals, adding to private funding by the beneficiaries. All projects have been completed. The final payments to the beneficiaries amounted to 68.7% of the total eligible budget. The implementation of the investment is expected to be completed by the end of May 2026.

The investment **"Research - Innovate"** includes the financial support of research and innovation investments with the aim to effectively address the challenges related to low investment in R&D. The call for proposal launched in May 2024, with a total budget of €300 million, spanning in 4 different interventions and the submission of research proposals was completed in November 2024. 2,480 research proposals were submitted in the 4 interventions with a total requested budget of €3,255 million and a total requested public expenditure of €2,732 million. The proposals submitted in the Intervention IV, the Intervention III and the Intervention I have been evaluated and the results were published in February 2025, June 2025 and November 2025 respectively. The evaluation of the proposals submitted to Intervention II is in progress and the results are expected in Q2 2026. The implementation of the investment is expected to be completed by the end of 2030.

The investment “**Revision of the National Research Infrastructure Roadmap for the 2021-2027 Programming Period**” aims to increase the national and international competitiveness and visibility of the National Research Infrastructures through the reshaping of the National Research Infrastructure Roadmap in accordance with the directions of the National Strategic Research, Technological Development and Innovation 2021-27 and the National Smart Specialization Strategy 2021-27. Regarding the first call for proposals, the evaluation phase is delayed, while the second call was launched in July 2025. The implementation of the investment is expected to be completed by 2030 (deadline year for payments).

The implementation of the **institutional framework for private investment** aims to stimulate private sector growth through the implementation of state aid schemes. The new Development Law 4887/2022 introduces specific thematic state aid schemes to promote private investments in various sectors, focusing on manufacturing, digital transformation, green transition, and regional development. Implementation is ongoing with new state aid schemes being tendered every year. The Development Law was amended in June 2025 to fully align with the country’s ‘Development Model’. The main axis of the legal improvements includes the support of the sectors in which the country has a comparative advantage, such as industrial development, manufacturing and entrepreneurship. The reforms also aim to support less developed regions and regions close to the country's borders. Furthermore, the approval decisions for the investment projects have been published under the aid schemes “Manufacturing-Supply Chain” (1st and 2nd cycle) and “Tourism Investment Support” (1st and 2nd cycle). Additionally, the approval decisions have been issued for the investment plans under the aid schemes «Agri-Food, Primary Production and Processing of Agricultural Products, Fisheries and Aquaculture» and «Entrepreneurship 360». In June 2025, three new State aid schemes were launched, namely “Manufacturing and Supply Chain – 3rd Cycle”, “Special Aid Areas”, and “Large Investments”. The evaluation process of the investment projects associated with these schemes and the subscription decisions for these schemes are expected to be published shortly. Due to the high demand, all three schemes will be relaunched imminently. New state aid rounds will follow for the sectors of Defence, new technologies and AI, extroversion, social entrepreneurship and handicrafts, agriculture and tourism. Please refer to CeSaR - Feb 2026 for more details.

The implementation of the **institutional framework for strategic investments** aims to streamline the approval and licensing of key projects that boost the national economy. Several notable strategic investments are underway, while others are awaiting approval. Divided into categories based on budget and impact, strategic investments focus on sectors such as agri-food, tourism, green economy and digital transformation. The implementation is ongoing with the annual approval of new strategic investments. In December 2024, Law 5164/2024 (Article 60) was adopted, allowing strategic investments in critical raw materials, shipbuilding industry and circular economy to be classified as Emblematic Investments of Exceptional Significance. Within a year, eighteen (18) new strategic investments with a total budget of €2.7 billion have been approved under the legal provision of the L. 4864/2021. Furthermore, two Presidential Decrees for the approval of spatial development plans for strategic investments were agreed by the Council of State. In 2026, a new legal initiative will be implemented to ensure compliance with ESG criteria as a prerequisite for the issuance of Strategic Investment status. Please refer to CeSaR - Feb 2026 for more details.

Ministry of Labour and Social Security

REFORM / INVESTMENT	RRF / MFF	CSR	COMMON PRIORITIES	On-track status
REFORM 1: Active Labour Market Policies	RRF 16747	2025.CSR5.4 2025.CSR5.1 2024.CSR2.1 2024.CSR1.7 2023.CSR4.5 2020.CSR3.8 2020.CSR3.1 2020.CSR2.2 2019.CSR2.7 2019.CSR2.6	Social and Economic resilience	On track
REFORM 2: Strengthening the Apprenticeship System	RRF 16794	2025.CSR5.5 2024.CSR2.1 2023.CSR4.5 2020.CSR3.9 2020.CSR3.8 2020.CSR3.3 2019.CSR2.7 2019.CSR2.5 2019.CSR2.6	Social and Economic resilience	On track
REFORM 3: Labor force skilling, reskilling and upskilling through a reformed training model (Vocational Education & Training REFORM)	RRF 16792	2025.CSR5.6 2025.CSR5.5 2024.CSR2.1 2024.CSR3.1 2020.CSR3.9 2020.CSR3.8 2020.CSR2.2 2019.CSR2.3 2019.CSR2.7 2019.CSR2.5	Social and Economic resilience	On track
REFORM 4: A New Strategy for Lifelong Skilling: Modernising and Upgrading Greece's Upskilling and Reskilling System	RRF 16913	2025.CSR5.4 2025.CSR5.5 2024.CSR2.1 2024.CSR1.7 2024.CSR3.1 2023.CSR4.5 2020.CSR3.9 2020.CSR3.8 2020.CSR2.2 2019.CSR2.3 2019.CSR2.7 2019.CSR2.6	Fair green & digital transition	On track
REFORM 5: Reform of Passive Labour Market Policies to Support Transitions to Employment	RRF 16746	2025.CSR5.1 2024.CSR2.1 2024.CSR1.7 2020.CSR3.9 2020.CSR2.2 2020.CSR3.8 2019.CSR2.7 2019.CSR2.6	Social and Economic resilience	On track

INVESTMENT 1: Digital Transformation of Labour Systems	RRF 16750	2025.CSR5.1 2025.CSR3.1 2024.CSR2.1 2024.CSR1.3 2024.CSR1.7 2020.CSR3.9 2020.CSR1.1 2020.CSR4.1 2019.CSR2.3 2019.CSR1.1	Fair green & digital transition	On track
INVESTMENT 2: Restructuring and rebranding of DYPA local PES (KPA2)	RRF 16941	2025.CSR5.1 2024.CSR2.1 2024.CSR1.7 2022.CSR2.3 2020.CSR2.2 2020.CSR3.9 2020.CSR3.8 2019.CSR2.3 2019.CSR2.7 2019.CSR2.6	Social and Economic resilience	Delayed
INVESTMENT 3: Digital transformation of the public employment service (DYPA)	RRF 16942	2025.CSR1.1 2024.CSR1.7 2024.CSR2.1 2020.CSR3.9 2020.CSR2.2 2020.CSR3.8 2019.CSR2.3 2019.CSR2.7 2019.CSR2.6	Fair green & digital transition	On track
INVESTMENT 4: Mechanism of labour market diagnosis	MFF	2025.CSR5.5 2024.CSR 1.3 2020.CSR 3.8 2020.CSR 3.9 2019.CSR 2.3 2019.CSR 2.7	Social and Economic resilience	On track
INVESTMENT 5: Gaining professional/work experience for unemployed people aged 30 and over, through open-type programmes	MFF	2025.CSR5.4 2020.CSR 3.8 2019.CSR 2.7	Social and Economic resilience	On track

The **RRF investment “ALMPs (Active Labour Market Policies)”** consists of six employment programs. Four of them have been completed, while the other two will be completed in April and in June 2026. More specifically (ref. date 03.04.2026): (1) as regards the Integrated Training and Employment Program for Unemployed Individuals aged 25 to 45, it has been completed, and a total of 7.207 beneficiaries have been hired. The program was introduced with JMD No. 79435/7.9.2023 (B’ 5363) and was implemented during the period April 2025-April 2026. Regarding the training component, the Continuing Vocational Training programs implemented under the project ‘Subsidy to DYPA for the implementation of the project: Integrated Training and Employment Action for unemployed persons aged 25 to 45’ (Action 16747) were completed by Decision No. 1127875/31.12.2025 of the Governor of DYPA; (2) Concerning the Targeted employment Program in critical areas of long-term unemployment (aged 45 and over), introduced with the JMD No. 78561/26.8.2022 (B’ 4529), the program is complete and a total

of 9.199 beneficiaries have been hired; (3) In relation to the Pre-employment program for unemployed young people aged 18 to 30 (introduced with the JMD No. 78564/26.8.2022 (B' 4530), as amended by Decisions No. 111490/24.11.2022 (B' 6018) and 111521/20.12.2023 (B' 7203), it has been completed, and a total of 14.563 beneficiaries have been hired; (4) In relation to the Program for subsidizing businesses for the employment of unemployed individuals in the sectors of the green economy with emphasis on women, it has been completed, and a total of 6.421 beneficiaries have been hired. (JMDs No. 25179/9.3.2023 (B' 1448) and 23562/10.9.2025 (B' 4892); (5) Concerning the Grant Program for Businesses for the Employment of Unemployed Individuals Facing Barriers to their integration or reintegration into the Labor Market, it will be completed in April 2026. Up until now a total of 10.547 beneficiaries have been hired (JMDs No. 90097/29.9.2022 (B' 5106), as amended by Decisions No. 25300/9.3.2023 (B' 1602), 110291/15.12.2023 (B' 7128) and subsequent related acts). Last, with regard to the Scale-up of open-framework pilot programs, the program will be completed in June 2026. Up until now a total of 1.988 beneficiaries have been hired, while 697 new businesses have been created. It was introduced with JMD No. 54781/27.12.2024 and was implemented during the period April 2025 – April 2026. The deadline for the completion of beneficiary certification was Monday, 6 April 2026. Additional active labour market policies include the “Special employment program for the hiring of 2,000 unemployed Persons with Disabilities in First Degree Local Authorities” (national funding) (JMD No. 21333/5.8.2025, B' 5007) and the “Training program for unemployed recipients of the Minimum Guaranteed Income and subsidy program for enterprises for the employment of these individuals” (JMD No. 43144/26.8.2024 (B' 4907), amended with JMD No. 34130/29.12.2025 (B' 7092, RRF funding)).

The **RRF reform “Strengthening the Apprenticeship System”** aims to firmly reestablish the DYPA/PES EPAS (Apprenticeship Vocational Schools) as a core element of the government’s strategy for delivering effective vocational education and training (VET) and reducing youth unemployment. Thirty-seven (37) Joint Ministerial Decisions for the approval of an equal number of Training Guides for the Apprenticeship Vocational Schools (EPAS) of the Public Employment Service (DYPA, pursuant to Law 4763/2020 (A' 254) [Article 41 and paragraph 1 of Article 44] are already signed and published. The customization of the G Suite platform has been completed, and a tender (No. 29/25) has been issued for the project management of DYPA’s G Suite e-learning platform. In addition, the digitization of educational material (250 courses) to support DYPA’s e-learning platform is under implementation, following a tender procedure (No. 19/24). The development and installation of virtual reality training classrooms is, also, under implementation, following Tender No. 17/25, with a view to enhancing practical training and improving learning outcomes. The training of DYPA trainers in modern synchronous and asynchronous education and training methods (Action 16794.9) has been completed. From April 2024 until 2 January 2025, a total of 445 individuals were enrolled in the program of whom 236 were certified. The fourth cycle of the project ran until 28 February 2026 and included 171 participants.

In the context of the **labor force skilling, reskilling, and upskilling reform**, DYPA/PES has already developed and implemented a VET Tracking Information System, aiming to enhance quality control within its vocational training units. Following a tender procedure (No.12/25), the development of study guides for DYPA’s Lifelong Learning Centers and Lifelong Learning Centers for Persons with Disabilities is under implementation. The project includes the updating and

redesign of existing training programme guides, as well as the development of guides for new programmes in occupations with high labour market demand, based on a study covering 30 such occupations, completed in the summer of 2024. The development of 160 hours digitized training content for DYPA's Lifelong Learning Centers and Lifelong Learning Centres for Persons with disabilities is under tender procedure (No. 30/25). Moreover, under Public Call No. 641154/24.07.2025, training programmes in key growth sectors (Action 16792) were implemented, benefiting 24,060 participants in trade, exports, crafts and industry. In addition, studies were carried out to ensure that the training programmes are relevant and aligned with labour market needs, based on the mapping of job vacancies, in cooperation with sectoral stakeholders. Last, DYPA is also moving forward with the procurement and installation of equipment for 49 ICT laboratories within its schools, which is currently under tender procedure (No.27/25).

The reform **“A New Strategy for Lifelong Skilling: Modernising and Upgrading Greece's Upskilling and Reskilling System”** is reshaping the national framework for lifelong learning by enhancing the quality, accessibility, and labor market relevance of training opportunities. Eight (8) public calls have been launched for unemployed individuals and private sector employees, focusing on digital, green and financial literacy skills. To date, over 500,000 beneficiaries have been trained and certified. The completion of both training and certification is expected by end May 2026.

In the context of reforming the **passive labour market policies**, the unemployment benefit “pilot” project is being implemented in accordance with Joint Ministerial Decision 54427/20.12.2024 (B' 7047). It was officially launched on March 28, 2025. A total of 15,000 beneficiaries has been selected, through a special algorithm which guarantees that a total amount equal to or greater than the amount that would be paid under the existing subsidy system is paid under the pilot program. The aim is to create a new unemployment benefit adapted to the needs of the modern labour market, more effective, simpler and fairer to all. The pilot unemployment benefit can be granted for up to 24 months, depending on the beneficiary's insured days within the 74 months preceding unemployment (excluding the last two months), without counting days already used for previous regular unemployment benefits. The new unemployment benefit model consolidates the existing Standard Unemployment Benefit and Long-Term Unemployment Benefit and consists of three financial components: (a) Fixed Component: Provided to all beneficiaries, based on their minimum wage or previous earnings, (b) Variable Component: Provided based on the beneficiary's insurance history and earnings under specific conditions, (c) Allowances: Granted to all beneficiaries and include Christmas and Easter bonuses, as well as allowances for dependents and single-parent status. On April 1st, 2026, the "pilot" unemployment basic benefit was increased to €719.07 per month (from the previous basic amount set at €687.75) according to the new statutory minimum wage (circular nr 280487/31.03.2026 of DYPA). This is also augmented by a variable amount, proportional to the years of work and earnings of the unemployed person.

With reference to the investment on **“Digital Transformation of Labour Systems”**, the project “digitization of insurance history” by e-EFKA is underway and will be completed by 30/06/2026 (MD 53095/1-4-2026). The same stands for the project “Development of the new Integrated Information System (IITS) of e-EFKA, upgrading of the digital pension award system "ATLAS" and

development of centralized management systems for e-EFKA” (MD 55364/3-4-2026). Regarding HERIDANOS (Information System for Occupational Health and Safety monitoring) the project has been delivered. An additional functionality (interoperability with OPS SEPE – Labour Inspectorate Information System) is implemented according to the timetable. As far as ARIADNE (Single IT system for labour market monitoring - interconnection of the ERGANI IT system with EFKA and SEPE ones) is concerned, the Unified Employment and Insurance Data Flow has been completed and the interoperabilities between the ERGANI and e-EFKA information systems are already available. Also under ARIADNE, the Digital Work Card is steadily expanding into new sectors (3rd phase), covering an ever increasing number of employees and businesses. Regarding the project "Digital Data Collection Mechanism and Calculation of the Minimum Statutory Wage", the “Platform operation and user training” phase is in the process of being completed. Moreover, the Ministry of Labour and Social Security, in the framework of implementing CSR 3 (Subpart 1, 2025), has enacted Law No. 5239/2025 (IS ERGANI II has been implemented on the 16th of February 2026). Simplification is achieved through specific provisions in articles 6, 9 and 17-21 (obligation to submit part-time and rotation work contracts on the ERGANI Information System is being abolished, obligation to keep hard-copy documents of information that are also available in electronic form is also being abolished). The obligation to submit individual employment contracts, and their amendments to IS ERGANI II is abolished, as the system centrally collects the required information in digital form. Moreover, through the MyErgani app, employees gain direct access to their employment data and receive notifications for each new employer declaration. The Mobile app «Ergani» allows businesses access to the ERGANI II system and the ability to upload and modify declarations, facilitating declaration procedures, submissions of outside typical hours, and urgent submissions. Any modification of the terms of the employment relationship requires submission of the “Digital Employment Relationship Change Declaration”.

Regarding the “**Restructuring and rebranding of DYPA’s local branches for the promotion of employment (KPA2)**”, the following actions have been completed until April 2026: (1) Preliminary study for the energy and Operational upgrade of Kallithea’s KPA2, (2) Energy and Operational upgrade of Kallithea’s KPA2 as a pilot project, incorporating the Agency’s new corporate identity. Furthermore, the preliminary studies for the Energy and Operational upgrade of DYPA’s 39 local branches (KPA2) are underway.

The investment “**Digital transformation of the Public Employment Service (DYPA)**” aims to improve the effectiveness of PES/DYPA’s services through a series of targeted digitization projects. More specifically, it consists of twenty (20) projects: a. The following six (6) projects are currently in smooth implementation and are expected to be completed on time: DYPA app, Control Room, Cyber Security, Asset Management System, Virtual Desktop Infrastructure, Interactive Whiteboards. At the same time, the following thirteen (13) projects have already been completed: Skills-based matching tool, New evidence-based and data-driven decision-making system, OPS DYPA / e-Services Platform, HRMS, FMIS, VET OPS, 100% Digital - Interoperability Services, Teleworking Infrastructure, Eco – Printing, Two (2) projects concerning DYPA Digitalization and Storage-Archiving of DYPA files, Chatbot, i-KPA shops in Athens and Thessaloniki. Finally, DYPA is preparing to implement one (1) more project, namely Viber messaging and OTP which is going to be contracted during April 2026.

The Executive Unit ESPA YEKA is implementing the action “Upgrading capabilities and expanding the operation of the **National Labour Market Needs Diagnosis Mechanism** for the period 2021–2023”. At the same time, procedures are being carried out to ensure the enhancement and expansion of the capabilities of the Labour Market Needs Diagnosis Mechanism (LMPM), through the action entitled “Strengthening the operation of the Labour Market Needs Diagnosis Mechanism (LMPM) and expanding its capabilities”. It includes the upgrading of the information system, the updating and enrichment of databases, the expansion of an innovative tool for identifying skills demand that was piloted within the framework of the MDAAE, and the utilization of artificial intelligence applications for analyzing labor shortages. It also involves conducting targeted studies and research, as well as the development of forecasting and foresight methodologies and producing related outputs.

Finally, the investment “**Gaining professional/work experience for unemployed people aged 30 and over, through open-type programmes**” focuses on providing work experience opportunities to unemployed individuals over the age of 30, with an emphasis on groups outside the labor market and those particularly affected by unemployment. The JMD No. 24057/16.9.2025 (B’ 5801) provided for the “Open professional/work experience program for unemployed persons aged 30+ with an emphasis in groups outside the labour market and groups vastly affected by unemployment”. The call for applications opened on November 6, 2025. Up to now 12.901 unemployed have been hired.

Ministry of Justice

REFORM / INVESTMENT	RRF / MFF	CSR	COMMON PRIORITIES	On-track status
REFORM 1: Accelerating the administration of justice _ Judicial Map	RRF 16575	2025.CSR3.7 2025.CSR1.5 2025.CSR1.6 2024.CSR1.5 2022.CSR2.3 2020.CSR1.1 2020 CSR 3.9 2020.CSR4.1 2019 CSR 1.1	Social and Economic resilience	Completed
REFORM 2: Accelerating the administration of justice _ Judicial Police	RRF 16575	2025.CSR3.7 2025.CSR1.5 2025.CSR1.6 2019 CSR 2.6 2020 CSR 3.8	Social and Economic resilience	Completed
REFORM 3: Improve the efficiency of the justice system_Digital Transformation of Justice (E-Justice)	RRF 16727	2025.CSR3.7 2025.CSR1.5 2025.CSR1.6 2024.CSR1.5 2019 CSR 2.3	A fair green and digital transition	On track

REFORM 4: Case Management System for administrative records (“OSDDY-DD”)	MFF	2025.CSR3.7 2025.CSR1.5 2025.CSR1.6 2019 CSR 2.3	A fair green and digital transition	On track
REFORM 5: Digital (Electronic) Case File		2025.CSR3.7 2025.CSR1.5 2025.CSR1.6	Social and Economic resilience	On track
REFORM 6: Code of Alternative Dispute Resolution (ADR)		2025.CSR3.7	Social and Economic resilience	On track
INVESTMENT 1: Improve the efficiency of the justice system_ New Judicial Buildings	RRF 16292	2024.CSR1. 5 2022 CSR 1.6 2022 CSR 4.5 2020 CSR 1.1 2020 CSR 3.9	A fair green and digital transition	On track

The **RRF reform “Accelerating the administration of justice _ Judicial Map”**, enhancing the **efficiency of the organisation of judicial districts**, was completed by the end of 2025 (submission of RRF MT236). The initiative entailed the establishment, abolition and redistribution of judicial structures based on objective criteria, with a view to reducing the backlog of court cases and improving the overall efficiency of the justice system. Significant progress was made through the unification of first-instance jurisdiction. The reform nearly doubled the number of first-degree judges (from 1,200 to 2,116), enabling a more balanced distribution of caseloads and faster case resolution. The new spatial planning resulted in the creation of viable and productive courts, each staffed with more than 15 judges, in line with international and European standards. In addition, the number of primary court formations was streamlined from 217 to 113 nationwide. By consolidating court operations and eliminating underutilised magistrates’ courts, the reform improved accessibility, particularly in smaller and remote regions, while maintaining constitutional exceptions for border and island areas. Overall, the results demonstrate enhanced efficiency and improved allocation of judicial resources. More specifically, performance indicators show a marked improvement. The clearance rate increased from 86.20% to 98.70% over the period from 16 September 2024 to 16 September 2025, and the average time required to issue a decision was significantly reduced from 774 to 383 days, corresponding to a decrease of 48.80%. Data provided by the Court of First Instance of Athens further illustrate the impact of the reform, particularly following the separation of the civil and criminal departments. The clearance rate increased from 86% to 104% over the period from 16 September 2024 to 16 September 2025. At the same time, the average time required to issue a decision decreased from 1,448 to 535 days, representing a reduction of 913 days (63.10%).

The **RRF reform “Accelerating the administration of justice _ Judicial Police”** has been fully operationalised across all its areas of competence, in line with RRF MT234 submitted in July 2025. The new institution has strengthened the justice system by providing specialised expertise for the investigation of complex crimes and delivering a broad range of judicial assistance services. Following the adoption of Law 4963/2022 establishing the Judicial Police and the appointment of the Head of the Judicial Police Directorate at the Ministry of Justice, the heads of the Directorate’s regional and departmental units were appointed in 2025. Newly

recruited staff, totaling 591 employees across both sectors (police and civil), have assumed their duties and taken up their posts in courts across the country. Overall, the reform is now fully implemented and operational, contributing tangibly to the efficiency, quality and speed of justice delivery.

The RRF E-Justice reform aims to improve the efficiency of the justice system, accelerate judicial administration and enhance the quality of services provided to citizens, legal practitioners, and judges. To this end, the project focuses on upgrading courts' record-keeping systems and expanding information systems across the justice sector, including:

OSDDY-PP II, which has been rolled out to five court of appeal districts;

The Court of Audit, where the core project was successfully completed in 2025. In addition, the first supplementary phase of the project (activated in December 2024) is currently under implementation, while the second supplementary phase has also been activated and is progressing in line with the planned timeline;

The National Criminal Records Register System, for which implementation is advancing, with the user training phase is currently underway.

Moreover, substantial progress has been achieved in the implementation of the **upgraded record-keeping system**, with a total of 278,443.31 hours of audio recording and transcription completed and delivered. It is also worth highlighting the development of the Forensic Services Information System, which is expected to contribute significantly to the acceleration of judicial processes, as well as to enhancing the overall quality of justice. The project is currently progressing smoothly under Phase 2, and to date, deliverables P6–P7, relating to research in the field of human–machine communication and the analysis of medical images through the application of artificial intelligence (AI), have been successfully accepted. Upon its completion, anticipated in June 2026, the system will be deployed across all forensic services in the country. Finally, a **parallel project** funded under the National Strategic Reference Framework (NSRF), aimed at **facilitating remote hearings (tele-hearings)**, has been delivered. Its complementary components are currently being implemented in line with the planned timeline, following the delivery of the necessary equipment and ready-to-use software, while full completion is expected by the end of April 2026.

To address the challenge of insufficient digitalisation of court proceedings, records and decisions, an **Integrated Case Management System for Administrative Justice (“OSDDY-DD”)** has been implemented. The project covers all administrative courts, including the Council of State and the General Commission of the Regular Administrative Courts, and aims to streamline judicial processes and enhance overall efficiency. All subprojects (1, 2 and 3) have been contracted and are progressing in line with the agreed timetable. Key contractual deliverables, such as the Risk Management Study, the Business Impact Assessment, the Data Protection Impact Assessment and the Business Continuity Plan under Subproject 3, have already been completed.

Greek judicial system has been strengthened through a set of structural and procedural reforms, centred on the new provisions of the Code of Civil Procedure, which entered into force

on 1 January 2026 and constitute a key institutional tool for accelerating adjudication at first instance and appellate level. Among other measures, the framework introduces the **Digital (Electronic) Case File** as a core pillar of digital justice. Under this system, a complete digital file is created upon the filing of the initiating pleading, incorporating all procedural documents and judicial decisions and is electronically transmitted to appellate courts, thereby significantly reducing overall case processing time. As of early 2026, the Digital Case File has been implemented in cadastral cases, while as of April 2026 it is expected to be extended to all cases under the ordinary procedure, representing approximately 60% of civil justice cases (Please see CSR3.7 for more details).

Advancing the development of a modern and reliable **Alternative Dispute Resolution (ADR) system** as a key priority, the newly established Special Secretariat for Alternative Dispute Resolution within the Ministry of Justice (established in March 2025) is preparing a **draft Code on ADR**, which is expected to be adopted by June 2026. Its primary objective is to regulate all ADR methods (mediation, arbitration, judicial mediation) within a single coherent legal framework, replacing fragmented legislation. Through the unification of the ADR system, the reform aims to reduce the judicial backlog, strengthen public trust in the justice system and align national ADR policy with European standards. Building upon these reforms, Law 5197/2025 further strengthens the ADR framework by mandating the training of judicial officers in judicial mediation and other ADR methods and introducing Land Registry Mediation for disputes involving municipalities, public legal entities and the State.

RRF provides partial funding for the construction of **new judicial buildings**, the relocation of courts and the implementation of energy efficiency upgrades, with a view to enhancing the efficiency of the justice system and reducing operational costs and administrative burdens. As of 2025, all renovation and construction projects for courthouses co-financed by the RRF are progressing according to plan. In particular, the projects concerning the Administrative Courts and the National School of Judges have been completed. The physical scope of the main contract for the Court of Appeal and the Council of State has also been finalised, while works at the Court of Audit have reached an advanced stage of implementation (94% completion). Regarding the Piraeus Courthouse —designed to become Greece’s first green public building— construction works are progressing steadily.

Ministry of Rural Development and Food

REFORM / INVESTMENT	RRF / MFF	CSR	COMMON PRIORITIES	On-track status
REFORM 1: Modernization of the institutional operating framework of the Hellenic Agricultural Insurance Organization (ELGA)		2024.CSR2.1	Social and economic resilience	Delayed

INVESTMENT 1: Economic transformation on the Agricultural and Aquaculture Sectors (Renamed after inclusion of INVESTMENT 3: “Proposals for actions in the Aquaculture Sector” according to RRF Revision)	RRF 16626	2025.CSR4.1 2024.CSR1.7 2024.CSR4.1 2023.CSR4.3 2023.CSR4.4 2023.CSR4.6 2022.CSR4.6 2022.CSR4.5 2022.CSR4.2 2020.CSR3.1 2020.CSR3.3 2020.CSR3.5	A fair green and digital transition	On track
INVESTMENT 2: Digital Transformation of the Agri-Food Sector	RRF 16653	2024.CSR2.1 2020.CSR3.3 2020.CSR3.9	A fair green and digital transition	On track
INVESTMENT 3: Proposals for actions in the Aquaculture Sector Merged with INVESTMENT 1, which is renamed: Economic transformation of the Agricultural and Aquaculture Sectors according to recent RRF Revision	RRF 16584	2024.CSR2.1 2020.CSR3.3	A fair green and digital transition	On track
INVESTMENT 4: Investments in the national irrigation network through PPP schemes	RRF 16285	2025.CSR4.6 2025.CSR4.7 2024.CSR1.7 2020.CSR3.6 2020.CSR3.3 2020.CSR3.9	A fair green and digital transition	On track
INVESTMENT 5: Ground improvement infrastructure			A fair green and digital transition	On track

The reform “**Amendment of the institutional framework for the Hellenic Agricultural Insurance Organization (ELGA)**” aims at ensuring ELGA’s financial sustainability, which will allow covering compensations, including those due to new loss-making causes that result from the climate crisis. The recurrence of extreme weather events and natural disasters (storms “Daniel” and “Elias”) have highlighted the need for targeted interventions that enhance its effectiveness adjusting to the new challenges. The new institutional framework of ELGA remains under development, while the draft law is under consultation in order to address the remaining (e.g. maximum amount of indemnity, claim compensation procedure, new loss-making causes etc) by all stakeholders involved. At the same time, as part of the reform aimed at establishing a coherent, transparent, and effective framework for payment systems, farmer protection, and the strengthening of agricultural development, the following measures were introduced: a) Law 5264/2025 (OJ A 239) establishes the transfer of responsibilities from the Payment and Control Agency for Guidance and Guarantee Community Aid to the Independent Authority for Public Revenue, aiming to create a transparent and reliable system for agricultural payments and restoring trust in the management of EU funds. b) Joint Ministerial Decision 3378/2025 (OJ B 6327) sets out the allocation of grazing land to livestock farmers for 2025, introducing a new interim system based on production-related methods for calculating livestock capacity.

The RRF investment “**Economic transformation of the Agricultural and Aquaculture Sectors**” consists of: a) The **Economic Transformation of the Agricultural Sector**, which aims at

strengthening and promoting the development of the agricultural sector in Greece, It will address the structural issues of the primary sector (small and fragmented plots) and will provide opportunities to diversify the rural economy. The action consists of five separated subprojects. Two calls have been issued for the first subproject “Innovation and Green Transition in the Processing of Agricultural Products,” with a total of €9 million and €22 million paid for the first and second calls, respectively, during 2025. In 2025, payments for the second subproject “Modernization of the Primary Sector,” €45.6 million in total, were completed. Regarding the subprojects, “Green Rural Tourism” and “Cultivation Restructuring”, a total of €5.6 million and €0.8 million, respectively, has already been paid, to approved projects, in 2025, while the evaluation and verification process for the remaining submitted applications has been finalized. Finally, for the last subproject, “Animal Genetic Improvement,” the approval decision has been issued, and 7 payment requests have been submitted and are currently under evaluation. b) **The Proposals for actions in the Aquaculture Sector** comprise innovative equipment solutions, research, know-how transfer and training of human resources with a view to modernize and diversify aquaculture production. It also creates a genetic material database for endangered species and commercial species of freshwater fish. The evaluation process was concluded at mid of 2024. A total of 13 projects were included and the approving decisions were issued. The implementation of the approved projects was initiated at Q3 of 2024 and is progressing into 2026. A total amount of €3.8 million was paid as verified payments requests up to Q1 2026, while the verification and registration process of additional payment claims is still in progress.

The **RRF investment “Digital Transformation of the Agri-Food Sector”** includes the development of a large-scale open digital agricultural infrastructure, with cloud infrastructure and processing capabilities of earth observation data, and multidisciplinary technologies. In the second subproject, the extroverted nature of Greek Agriculture is to be enhanced both with information systems to control and facilitate the regulatory audit work, and with the adoption of innovative technologies and initiatives for the promotion of the Greek brand and the connection of Greek agri-food products with foreign markets. By the end of Q1 2026, all scheduled deliverables for both subprojects, “Smart Agriculture” and “Extroverted Agriculture,” were completed according to the contracted plan.

Towards improving water treatment and water infrastructure, **“Investments in the national irrigation network through PPP schemes”**, aim to upgrade the national agri-environmental, land improvement and remediation framework. All five subprojects (1) Nestos: water irrigation conveyance infrastructure, (2) Tavropos: modernization of the irrigation system, (3) Hypereia-Orfana: irrigation network infrastructure, (4) Lake reservoir Xoclakia and Ag.Ioannis Dam, (5) Minayiotiko Dam & Irrigation system) both the competitive dialogue (B.I phase) and the submission of binding tenders by the pre-selected participants (B.II phase) were completed at the beginning of Q3 of 2024. The contracts for the irrigation networks of the three subprojects: (1) Nestos (2) Tavropos and (3) Hypereia-Orfana were signed at the Q3 of 2025 and the relevant studies were submitted by the contractors by the end of the same year. For the 4th subproject “Lake reservoir Hoclakia and Ag.Ioannis Dam”, the contractor has already been awarded; contract signing is pending. For the 5th subproject “Minayiotiko Dam & Irrigation system”, the provisional contractor has been announced; the final award decision and the completion of the pre-contractual audit by the Court of Auditors are still pending. All subprojects are expected to be shifted to a national funding scheme hence to be financed through national resources.

The “**Land improvement infrastructure projects**”, part of the Strategic Plan for Common Agricultural Policy 2023-2027, refer to securing and saving water to cover the irrigation needs of crops, the rational management of soil and water resources, and the care for the quality of irrigation water and soil protection. Following the implementation of the digital application submission system at the end of Q3 of 2024, the call for the applications for support according to the institutional framework of the intervention was published at the end of Q2 of 2025. The submission deadline expired in the beginning of Q4 of 2025 and the evaluation of the applications is in progress.

Ministry of Culture

REFORM / INVESTMENT	RRF / MFF	CSR	COMMON PRIORITIES	On-track status
REFORM 1: Registry of Cultural Organizations	-	2025 CSR3.1 2024 CSR1.7 2020 CSR3.3 2020 CSR3.9 2019 CSR2.3	Social and Economic resilience	On track
REFORM 2: Hellenic Museum Accreditation Programme	-	2025 CSR3.1	Social and Economic resilience	On track
REFORM 3: Information System and Online Platform for licensing procedures simplification for the use and reuse of the cultural heritage assets and fees management	-	2025 CSR3.1 2024 CSR1.7 2020 CSR3.3 2020 CSR3.9 2019 CSR2.3	Social and Economic resilience	On track
INVESTMENT 1: Culture as a driver of growth	RRF 16293	2024 CSR1.7 2023 CSR4.1 2023 CSR4.4 2022 CSR4.1 2022 CSR4.5 2020 CSR3.3 2020 CSR3.8 2019 CSR2.3 2019 CSR2.6 2019 CSR2.7	Social and Economic resilience	On track
INVESTMENT 2: Protection of Cultural Monuments and Archaeological Sites from Climate Change	RRF 16433	2025 CSR4.6 2024 CSR1.7 2024 CSR4.2 2020 CSR3.6 2020 CSR3.9 2019 CSR2.2	Social and Economic resilience	On track
INVESTMENT 3: Cultural Routes at Emblematic Archaeological Sites and Monuments	RRF 16485	2024 CSR1.7 2020 CSR3.9 2019 CSR2.3	Social and Economic resilience	On track
INVESTMENT 4: Utilising “arts on prescription”, promoting social cohesion, and tapping on the silver economy	RRF 16735	2024 CSR1.7 2020 CSR3.3 2020 CSR3.9 2019 CSR2.6 2019 CSR2.7	Social and Economic resilience	On track

INVESTMENT 5: Upgrading higher arts education	RRF 16725	2020 CSR3.3 2020 CSR3.8 2020 CSR3.9 2019 CSR2.5 2019 CSR2.6	Social and Economic resilience	On track
INVESTMENT 6: Infrastructure development and buildings' restoration in the former royal estate in Tatoi	RRF 16875	2024 CSR1.7 2023 CSR4.1 2023 CSR4.4 2022 CSR4.1 2022 CSR4.5 2020 CSR3.3 2020 CSR3.5 2019 CSR2.2 2019 CSR2.9	Social and Economic resilience	On track
INVESTMENT 7: The Restoration-Conservation-Enhancement of the Acropolis Monuments	RRF 16435	2024 CSR1.7 2020 CSR3.9	Social and Economic resilience	On track
INVESTMENT 8: Museum of underwater antiquities	RRF 16486	2024 CSR1.7 2023 CSR4.4 2022 CSR4.5 2019 CSR2.2 2019 CSR2.9	Social and Economic resilience	On track
INVESTMENT 9: Upgrade of infrastructure, renewal of equipment and upgrade of quality of services provided by the HOCRED Stores - former ARF Stores (On-spot and electronic).	RRF 16536	2024 CSR1.7 2023 CSR4.1 2023 CSR4.4 2022 CSR4.1 2022 CSR4.5 2020 CSR3.9 2019 CSR2.2 2019 CSR2.3	Fair green & digital transition	On track
INVESTMENT 10: Smart infrastructure with environmental and cultural focus	RRF 16960	2020 CSR3.9 2019 CSR2.3	Fair green & digital transition	On track

The reform **“Registry of Cultural Organizations”** focuses on the digitization of processes and documents to streamline and enhance the efficiency, transparency, and accessibility of the Ministry of Culture’s grant management. The relevant information system, which is accessible via the website of the Cultural Organizations Portal (portal.culture.gov.gr), is utilized by non-profit cultural organizations across Greece in order to submit grant proposals in response to annual calls for applications. Through the Registry, the Ministry’s grant application process has been almost entirely digitized. This includes registration in the Registry by submitting supporting documents via e-mail, electronic submission of grant proposals and accompanying documentation, and the automated issuance of grant-related documents such as the special report, expenditure statement, and others. The Registry of Cultural Organizations is continually being improved and upgraded through the ongoing enhancement of electronic registration and application forms. The goal is to fully digitize the Ministry of Culture’s grant process, standardize and automate the issuance of relevant documents, and improve the quality of the services provided. The implementation of the reform is ongoing and constitutes a continuous process.

The reform **“Hellenic Museum Accreditation Programme”** is an on-going reform, aiming to transform the country's museum landscape in response to the challenges of the modern era,

namely, sustainable development, digital transformation, inclusion and social relevance. The Accreditation Programme provides tools that enable participating museums to conform to the standards set in the Law. Since 2021, the Accreditation Programme tools were co-funded by NSRF 2014-2020 and 2021-2027 (Public Sector Reform 2014-2020 and Digital Transformation 2021-2027), with a total budget of 1.310.979,02€. The Programme tools include the development of a dedicated Integrated Information System (IIS) and a Knowledge Base, both of which were completed in December 2025 (<https://accreditation.culture.gov.gr/>). The universal and full implementation of this public policy to all museums in Greece is expected to (i) enhance visitor satisfaction by providing high-quality, responsive, and accessible services in both public and private museums, (ii) facilitate public and private entities using efficient e-government methods, (iii) standardize all procedures, (iv) reaffirm the executive role of public administration by enhancing its efficiency and effectiveness in cultural heritage management. More than 40 non-governmental Museums have initiated their Accreditation process. By October 2025, twelve (12) Museums that belong to various non-governmental institutions, as well as six (6) Museums that belong to the Ministry of Culture, had already been Accredited. Six (6) more Museums that belong to the Ministry of Culture have initiated the process. For example, in 2025 the Archaeological Museum of Argos Orestiko and the Byzantine Museum of Kastoria have both been accredited, having successfully met the requirements of this process. Moreover, the Archaeological Museums of Alexandroupolis and Avdira, both situated in the Region of Eastern Macedonia-Thrace, have successfully met the requirements in April 2026.

The reform **“Information System and Online Platform for licensing procedures simplification for the use and reuse of the cultural heritage assets and fees management”**, concerns the development of an Integrated Information System and Web Platform for the Organization for the Management and Development of Cultural Resources (ODAP), with the objective of achieving the complete digitization, standardization, and simplification of the procedures for licensing, use, and reuse of cultural assets, as well as the management of related fees. The platform will operate on the Government Cloud (G-Cloud) and will integrate technologies such as Artificial Intelligence (AI), Machine Learning (ML), Robotic Process Automation (RPA), Natural Language Processing (NLP), and Geographical Information Systems (GIS). Through a user-friendly and interactive interface, citizens and businesses will be able to submit requests electronically, track their progress, and complete payments online, supported by a digital assistant that provides real-time guidance and information. The system will serve as a modern administrative tool, enhancing efficiency and decision-making speed, while reducing administrative costs and bureaucratic workload. For citizens and businesses, it will ensure faster, secure, and predictable service delivery, without the need for physical presence. The digitization and standardization of procedures are expected to enhance the utilization of the country’s cultural assets, facilitate investment, and promote cooperation between the public and private sectors, contributing to sustainable cultural development. The standardization of procedures and the reduction of administrative burden will create a more attractive environment for investments and partnerships between the public and private sectors, particularly in the field of audiovisual productions. The project is co-funded by NSRF “Digital Transformation 2021–2027”, with a total budget of €1,800,000. It was announced on 03.11.2025, with an implementation period of 20 months. Contract award is expected by the

end of April 2026. The implementation of the reform is expected to be completed by the end of 2027.

The **RRF investment “Culture as a driver of growth”** aims to promote the contribution of culture to smart and sustainable growth, and economic, social and territorial cohesion. There are several sub - projects under the RRF investment which, among others, provide support to Cultural and Creative Industries (CCIs) regional strategies, broaden the use of archaeological sites and monuments as venues and events sites, provide support to the digital transformation of CCIs and the development of digital models of cultural production and distribution, promote the film industry, and promote the Greek cultural brand and trade. All projects associated with this investment are currently in progress, with several already completed. Overall, a total of 587 sub-projects are under implementation, of which 568 have been contracted (e.g. Rehabilitation and reopening of the national theater of Rhodes, Improvement of infrastructure in the archaeological site of Delos and of the archaeological theater of Melos, Restoration of Vayazit Mosque, Restoration of the western sector of the prehistoric settlement of Poliochni Lemnos, Mobile infrastructures for cultural events in Odeon of Herodes Atticus, Chalki Archaeological Museum), and 414 have already been completed. Of the remaining 19 sub-projects that have not yet been contracted, most are related to secondary activities (e.g public utility services and building inspectors). The completion of the investment is expected by the end of August 2026.

The **RRF investment under the title “Protection of Cultural Monuments and Archaeological Sites from Climate Change”** intends to safeguard Greece’s cultural heritage, improve its resilience to climate change, thus sustaining the contribution of cultural heritage sites to economic activity. The investment comprises the development of climate change adaptation plans for cultural heritage sites and shall include spatial and temporal assessments of the climate risks and identification of vulnerabilities faced by cultural heritage sites. All sub-projects related to this investment are currently under implementation. In particular, out of a total of 20 sub-projects, 19 are in the implementation phase (e.g. countermeasures against rockfalls in Delphi, fire protection works at the archaeological site of Mystras, fire protection works at the archaeological site of Philippi, and flood protection works in Dion), of which 12 have already been completed. The implementation of the investment is expected to be completed by the end of August 2026.

The **RRF investment “Cultural Routes at Emblematic Archaeological Sites and Monuments”** aims to design five emblematic cultural routes with thematic narratives, covering all periods of Greek history. The routes are expected to be geographically spread throughout the country. The investment shall also comprise the preservation and restoration of selected monuments, the upgrade of services and infrastructure, the development of interactive digital applications, as well as the upgrade of the archeological cadastre. All projects related to this investment are currently in the implementation phase. Out of the 35 total projects, 27 have been completed. Of the remaining 8 projects, comprising 32 sub-projects, 29 sub-projects have been awarded. The three remaining sub-projects are expected to be awarded by April 2026. The investment is expected to be completed by the end of August 2026.

The **RRF investment Utilizing “arts on prescription”**, promoting social cohesion, and tapping on the silver economy” aims to attract visitors aged 65 and over, as well as visitors with disabilities

to cultural venues such as museums, theaters, festivals, archaeological sites and monuments, by improving physical access to these venues and developing guided tour systems with hearing and vision aids. The investment shall promote “arts on prescription” programmes, as described by the World Health Organization, which utilizes arts and culture as an integral part of medical support, especially in the realm of mental health. The investment comprises 94 sub-projects, of which 63 sub-projects are currently in the implementation phase and are expected to be completed by Q2 2026 (e.g. infrastructure upgrade and functionality improvement of the archaeological site of Elefsina, and accessibility improvements for persons with disabilities at the monuments of Amphiopolis), while 27 have already been completed. The remaining four sub-projects are of a secondary nature and are expected to enter their implementation phase within Q2 2026; however, they are scheduled to be completed by Q4 2026. Furthermore, it should be noted that the first phase of the “arts on prescription” programme has already been completed, while the second phase is currently underway. Overall, the programme is progressing in line with the established timeline and is expected to be completed within the second quarter of 2026, while the implementation of the investment as a whole is expected to be completed by the end of August 2026.

Under the **RRF measure “Upgrading Higher Arts Education”**, the legal framework for the establishment of the University of Performing Arts (UoPA), under the jurisdiction of the Ministry of Education, was adopted (OJ A’ 49/30.03.2026). In the coming weeks, the relevant secondary legislation will be issued, covering the establishment of the Governing Committee, the collective bodies, the scope of the Organization, and the internal rules of operation and cooperation. As far as the investment component of the Measure is concerned, it comprises of 34 sub-projects dealing with enhancing the physical and technical infrastructure schools of art education (e.g. Higher School of Marble Crafts of Tinos, Giannouli Halepa House, and National School of Dance). Of these, 22 are currently under implementation and are expected to be completed by Q2 2026. Of the remaining 12 sub-projects, 10 have been completed, while the final two —yet to be contracted— concern ancillary activities, namely utility connections and the appointment of building inspectors. The implementation of the investment is expected to be completed by the end of August 2026.

The **RRF investment “Infrastructure development and buildings”** restoration in the former royal estate in Tatoi” aims at the general redevelopment of the former Royal Estate of Tatoi in Attica, through the creation of a modern metropolitan theme park, inspired by history, culture, recreation, environmental awareness and education, in order to deliver a green, renovated and freely accessible area for recreation to the inhabitants of Attica, as well as a new landmark for tourists to visit. All projects related to this investment are in progress. In particular, out of a total of 18 sub-projects, 6 have already been completed, while the remaining sub-projects are currently under implementation and are expected to be completed by Q2/ 2026. The sub-project Consolidation and Restoration of New Cowshed Building at the Ex-Royal Estate of Tatoi and Reuse as Museum is also in its implementation phase, estimated to be completed by the end of June 2026. Furthermore, the recording, documentation and registration of 45.000 objects of the royal household (porcelain, silver, textiles, artworks, etc.) is on track. The sub-project Conservation and Restoration of Artefacts (porcelain, artworks, clothing, furniture, sound/music instruments, jewelry, cult objects, paintings, coins, medals, decorations, etc.) is scheduled to be completed by the end of April 2026, while the restoration of the royal carriages

has been completed. The number of objects conserved for the museum exhibition are 8.300. The collection of royal carriages are fully conserved and the conservation of royal cars has been completed. The implementation of the investment is expected to be completed by the end of August 2026.

The **RRF investment “Restoration-Conservation-Enhancement of the Acropolis Monuments”**, aims to preserve the monument against climate change, including restoration work for the Parthenon and Walls, conservation of specific parts of the site, consolidation and stabilization of rock masses and improved visitor access works. The project related to this investment is in progress. Specifically, out of the 12 sub-projects, 11 have already been completed (e.g. “Interventions for the restoration, conservation and enhancement of the Acropolis monuments”, “Digital documentation of the monuments”, “Photogrammetric surveys/ Digital documentation of the monuments”), while the remaining sub-project (Leveling works and surfacing of pathways) is currently under implementation and is expected to be completed by May 2026. Overall, the implementation of the investment is expected to be completed by the end of August 2026.

The **RRF investment “Museum of underwater antiquities”** shall restore through an energy efficient renovation an industrial building in Piraeus and shall reopen it as a museum of underwater antiquities. The investment aims to create added value from a cultural and tourism standpoint for the port city of Piraeus and the wider Athens area and become a pole of cultural and economic development of the wider region. The contract for the renovation of the industrial building and the construction of the Museum of Underwater Antiquities has been awarded and the main sub-project is in progress. Furthermore, with regard to the remaining 17 sub-projects for the organization of the permanent exhibition, 6 sub-projects have been completed as of April 2026, while the remaining sub-projects are in their implementation phase and they are scheduled to be completed by Q4 2026. The completion of the RRF-funded part of the investment is expected by the end of August 2026.

The **RRF investment “Upgrade of infrastructure, renewal of equipment and upgrade of quality of services provided by the HOCRED Stores - former ARF Stores (On-spot and electronic)”** is an investment that aims at expanding the network of stores inside and outside of archaeological sites and museums, operate an e-shop, upgrade the infrastructure and equipment, renew and expand the products, as well as modernize their operating mode and strengthen the HOCRED’s cooperation with the private sector. By April 2025, the development of HOCRED’s official online store has been completed, eleven (11) stores at archaeological sites have been renovated and new stores have been established in Dion and the Acropolis. As of March 2026, new stores have been established in Ancient Olympia and Piraeus, while the completion of Epidaurus and Platamonas is imminent. At the same time, three (3) stores have been renovated (Olympieion, Crete, Macedonia), while the completion of Peloponnese - Central Greece and Ionian Islands - Epirus is expected shortly. The implementation of the investment is expected to be completed by the end of August 2026.

The investment **“Smart Infrastructure with environmental and cultural focus”** includes the development and implementation of new digital interactive services that aim to highlight the cultural stock of the Ministry of Culture and upgrade the visitor's experience in Archaeological

Sites, Museums, Monuments and Historical Sites with the use of Innovative Technologies and Open Systems. As part of the project, a new E-ticketing and Access Control system will be installed, while digital services/personalized information applications will be developed and connected to the e-ticket system. All RRF projects related to this investment are in progress. As of January 2026, 30 electronic ticketing points have been created and are accessible through the hh.gr website, covering museums and major archaeological sites of significant importance. The implementation of the investment is expected to be completed by the end of August 2026.

Ministry of Migration and Asylum

REFORM / INVESTMENT	RRF / MFF	CSR	COMMON PRIORITIES	On-track status
REFORM 1: Open shelter for vulnerable women "A Step Forward"	-	2025 CSR 5.7	Social and Economic resilience	On track
REFORM 2: Operation of day centers in Athens, Thessaloniki, Lesvos, Ioannina and Larissa for Unaccompanied Minors	MFF	2025 CSR 5.7	Social and Economic resilience	On track
REFORM 3: Social Integration of Former Unaccompanied Minors in Greece" (Helios Junior)	MFF	2025 CSR 5.1 2025 CSR 5.7 2020 CSR 3.8 2019 CSR 2.6	Social and Economic resilience	On track
REFORM 4: Strengthening the implementation of the National Strategy for the Protection of Unaccompanied Minors (PYXIDA)	MFF	2025 CSR 5.7	Social and Economic resilience	On track
REFORM 5: Provision of primary medical health services, epidemiological surveillance and psychosocial services to asylum seekers -Programme "Hippocrates" (I,II)	MFF	2025 CSR 5.7 2020 CSR 1.3 2019 CSR 2.8	Social and Economic resilience	On track
REFORM 6: Promote integration of the refugee population into the labor market	RRF 16688	2025 CSR 5.1 2025 CSR 5.4 2024 CSR 1.7 2020 CSR 2.1 2020 CSR 2.2 2020 CSR 3.8 2019 CSR 2.5 2019 CSR 2.6 2019 CSR 2.7	Social and Economic resilience	Delayed
REFORM 7: Socio-economic integration project HELIOS+ for beneficiaries of international and temporary protection	MFF	2025 CSR 5.1 2024 CSR 3.1 2020 CSR 3.8 2019 CSR 2.6 2019 CSR 2.7	Social and Economic resilience	On track
INVESTMENT 1: Digital Transformation of the Immigration and Asylum System including the digitalization of archives	RRF 16763, 16778	2024 CSR 1.7 2020 CSR 3.9 2019 CSR 2.3	Fair green & digital transition	On track

The reform **“One Step Forward”** reflects a strategic effort to provide safe accommodation and protection to women with severe traumatic experiences who are at risk of abuse, marginalization and exploitation by organized crime. Notably, the new Centre provides psychosocial support and counseling, language training, social orientation and creative employment, as well as legal assistance, in line with best practices for reception and integration into Greek society. With regard to the implementation of the reform, an amendment to the programmatic agreement was signed, extending the project until 30 September 2025. Furthermore, a new programmatic agreement was concluded to ensure implementation until 31 March 2026, while a second amendment concerning the operation of the Centre is currently pending signature. From May 2025 to February 2026, the centre facilitated 57 placements, hosting 19 single women, 16 single-mother families, and 22 children. Notable vulnerabilities among the beneficiaries included 17 victims of gender-based violence, 6 victims of torture, 4 victims of human trafficking, and 4 individuals with serious chronic illnesses. Lastly, within the framework of the project, 240 social service sessions, 175 psychological support sessions, and 180 legal counseling sessions were provided, while 365 educational activities for children and 262 for adults were also conducted, along with 59 group activities for mental health.

In line with the priority of Social and Economic resilience, as regards the protection and social inclusion of **unaccompanied minors** and support to children, Greece has introduced a major reform to enhance the effectiveness of the existing System for the Protection of Unaccompanied Minors (UAMs) through the creation of an **integrated complementary mechanism -“COMPASS-COMPLEMENTARY Mechanism (PYXIDA)”**. The overall goal is to meet the needs and structural deficiencies identified during the implementation of the relevant National Strategy. To that end, clinical supervision sessions continue to be provided to professionals working in long-term and emergency accommodation centers for unaccompanied minors (UAMs), as well as in Semi-Independent Living (SIL) apartments and for guardianship-mandated individuals nationwide. From May 2025 to February 2026, a total of 641 clinical supervision sessions were conducted. In addition to the implementation of awareness-raising activities on human trafficking and gender equality, a trainer’s educational handbook was developed, as scheduled. Furthermore, two informational leaflets on these topics were drafted in five languages, in line with the project timeline. Moreover, a team of academics was recruited to develop a trainer’s handbook upon the well-functioning of democratic communities in the accommodation facilities, which was successfully completed in October 2025. Building on these efforts, specialized workshops targeting both professionals working in UAM facilities and minors are planned for 2026. These workshops will focus on key thematic areas, including the development of democratic communities, human trafficking and abuse, and gender equality. Finally, escort and support services continue to be provided for unaccompanied minors requiring hospitalization or scheduled medical appointments. In parallel, specialized emergency accompaniment to health facilities for UAMs remains available.

Operation of Day Centres in Athens, Thessaloniki, Larisa, Lesvos, and Ioannina offers mental health services, legal assistance and representation for special cases, education support services, assistance for a smooth transition to adulthood for people aged 18-21 who arrived in the country as unaccompanied minors, while also facilitating the meetings between unaccompanied minors and their authorized guardians. From May 2025 to February 2026, 1865 unaccompanied minors and 390 young adults (18-21 years old) benefited from the

aforementioned services. In addition, 285 received legal support, regarding either legal counselling but also legal representation. In terms of mental and educational support, 2.136 individual psychological support sessions, 6.386 attendances in group sessions, 302 legal counseling sessions and 894 educational activities were provided to the beneficiaries.

"Social Integration of Former Unaccompanied Minors in Greece" (Helios Junior) aims to shelter and create a customized integration pathway for young adults, who were previously unaccompanied minors so as to facilitate their transition to independent living and their integration into the labor market. To date 412 beneficiaries have been enrolled in the project. As regards housing assistance, the total capacity is 303 places, with an occupancy of 274. With respect to the integration component, 1.270 sessions were conducted, while 139 beneficiaries are employed, 61 of which found a job after enrolling in the program and 78 are attending school. However, following an amendment to the program in January 2026, the Managing Authority reduced the operational capacity from 1.000 to 300 accommodation places and suspended new admissions, with exceptions granted only for vulnerable cases. Consequently, a revision of the measure is ongoing, while the project's final implementation is scheduled for March 2027.

The reform **Project "Hippocrates" (I & II)** is specifically developed in order to provide primary medical healthcare services, epidemiological surveillance and psychosocial assistance to asylum seekers residing in state accommodation facilities. Services are delivered under a holistic primary healthcare approach, aiming to: a. address the medical and psychosocial needs of beneficiaries and safeguard their physical and mental health, in line with Directive 2013/33/EU; b. alleviate pressure on local communities and public healthcare structures; and c. protect public health. Core services include emergency response and triage, identification of vulnerable individuals, provision of specialized medical care, medical screening and clinical examination, referrals to secondary and tertiary healthcare, vaccination referrals, support for medical transfers, and provision of medicines and basic medical equipment. From June 2024 to January 2026, 102.499 asylum seekers benefited from services under Hippocrates I, including 615.264 medical interventions, 77.859 psychological support sessions, 42.985 referrals, 13.972 vaccinations and 1.035 emergency transfers. In parallel, during the period from April 2025 to March 2026, approximately 1.900 round-trip transfers were carried out to support beneficiaries' access to hospitals and public services. As regards Hippocrates II, a Memorandum of Understanding (MoU) was signed in February 2026 between the General Secretariat for Reception of Asylum Seekers and the National Public Health Organization (EODY). The project focuses on epidemiological surveillance and public health emergency preparedness and response in RIS facilities. Key actions include outbreak response, systematic epidemiological monitoring and early detection of infectious diseases, emergency health interventions, support to vaccination coverage, training and awareness-raising, coordination with relevant actors, prevention and management of sexually transmitted infections (STIs), and environmental surveillance through wastewater monitoring, including regular reporting and early warning. The project is implemented over the period July 2024 to June 2026.

The project **"Promote integration of the refugee population into the labour market"** supports the sustainable integration of third-country nationals (TCNs) into the labour market as a key factor for their effective inclusion in host societies. It is fully in line with the EU common

priorities on social and economic resilience, in particular in the areas of social protection and inclusion, and equal opportunities and access to the labour market. Significant progress has been made as regards the implementation of the project, with 5.756 persons registered and 2.562 having successfully completed Greek language courses, which is a prerequisite for their participation in the vocational training program and the traineeship. In addition, during the reporting period, 1.897 beneficiaries have successfully received vocational training in the agreed thematic areas with a recorded high demand for employees, namely agriculture, construction, tourism, and homecare. Following the revision of the national plan under the Recovery and Resilience Facility, the programmatic agreement with the Implementing Authority (International Organization for Migration), was amended with the purpose of extending the implementation period from December 2025 to June 2026, while at the same time revising the program targets, and reducing the overall budget. Furthermore, a Joint Ministerial Decision was issued, establishing the implementing framework, including the scope of the traineeship scheme, categories of beneficiaries, and provisions on insurance, remuneration, and other operational requirements. This Decision was subsequently amended in March 2026 to enable non-profit, non-governmental entities to recruit trainees in relevant sectors.

To date, 400 beneficiaries have entered into traineeship contracts, mostly with companies or employers operating near accommodation facilities and active in the programme's thematic areas, thereby laying a solid foundation for the next phase of implementation. In addition, a considerable number of participants in vocational training have successfully entered the labour market. However, the number of beneficiaries participating in traineeships remains below the target and lower than the number of participants in vocational training programmes; consequently, the continuation of the project under the RRF will be decided at the next review.

Additionally, the Ministry of Migration and Asylum plans to implement the **HELIOS+ project** which addresses both “social protection and inclusion” and “equal opportunities and access to the labour market”. In January 2025, the HELIOS+ program was incorporated into the National Strategic Reference Framework (NSRF) co-funded by the European Social Fund Plus (ESF+) under the Regional Program (RPs) 2021-2027. It embodies a portfolio of thirteen regional Integration Projects, one in each region of Greece, targeted to foster the effective integration of third-country nationals into the labour market and wider society, in line with Greece's National Integration Strategy. At present, the programme is being implemented in twelve of the thirteen regions. By the end of February 2026, a total of 2.258 unique beneficiaries (including family members), corresponding to 1.635 households, were registered. Furthermore, 21.129 services were provided to 1.761 unique beneficiaries, while 1.134 beneficiaries, corresponding to 722 households, received support through the housing allowance scheme. Furthermore, with a view to support labor market integration, the project has developed 1.274 employability profiles and 1.268 career action plans.

The RRF investment “**Digital Transformation of the Immigration and Asylum System**” including **the digitization of archives** results in significantly better quality of services. To that end, the Ministry of Migration and Asylum has successfully enhanced digital migration services, cybersecurity, and facility management through multiple projects. Three core systems (OPS Migration, ALKYONI II, HYPERION) were integrated, processes were streamlined and automated, while advanced security measures were also implemented. Furthermore, the

digitization of the physical documents contained in the individual files of Third Country Nationals is being successfully implemented, with 102 million pages already processed, exceeding the initial target. The HYPERION entry–exit control system for 21 refugee facilities and the KENTAVROS II physical security system for 18 refugee facilities respectively, were completed in December 2025. The REA project, providing Wi-Fi to 26 refugee structures and the Ministry of Migration and Asylum’s central office, is expected to be completed by April 2026. Moreover, additional initiatives, such as the mobile application for monitoring and managing reception facility residents, the management of residents’ provisions and benefits (cash assistance, meal distribution, medical provisions), and the integration of the National Registry for the Protection of Unaccompanied Minors, have been successfully delivered and operating. Finally, the “KERVEROS” project ensures Greece’s compliance with the EU Migration and Asylum Pact and Regulation 2024/1358 on the establishment of “Eurodac” for the comparison of biometric data. Key deliverables included the finalization of technical specifications and cost estimation for the “Eurodac” central infrastructure by the second quarter of 2025, followed by the commencement of network connectivity testing with eu-LISA by the third quarter of 2025. In the forthcoming period, Greece will complete national, technical, and administrative arrangements according to the operational timeline, aligned with the National Implementation Plan. Finally, the RRF investment **“Creation of an integrated fire detection and warning system in the forest area of Vastria Lesvos”**, is a sub-project of the greater investment **“Digitalisation of the migration and asylum system”**. It addresses the critical need to establish an integrated fire detection and early warning system in the forest area of Vastria, Lesvos, where a Reception and Identification Centre (Controlled Access Centre) for asylum seekers will be hosted. The system was installed at the Vastria facility in March 2026 and is now fully operational.

Ministry of Social Cohesion and Family Affairs

REFORM / INVESTMENT	RRF / MFF	CSR	COMMON PRIORITIES	On-track status
REFORM 1: Child Protection	RRF 16919	2025.CSR5.7 2025.CSR5.2 2024.CSR2.1 2024.CSR3.1 2020.CSR2.1 2020.CSR2.2 2020.CSR3.3 2019.CSR2.5 2019.CSR2.7	Social and Economic resilience	Delayed
REFORM 2: Disability	RRF 16904	2025.CSR5.7 2025.CSR5.3 2024.CSR2.1 2020.CSR2.2 2020.CSR3.3 2020.CSR4.1 2019.CSR1.1 2019.CSR2.5 2019.CSR2.7	Social and Economic resilience	On track

REFORM 3: Social Benefits framework revision	-	2025.CSR5.7 2024.CSR1.3	Social and Economic resilience	Not completed
REFORM 4: Social Benefits Optimization	RRF 16726	2025.CSR5.7 2024.CSR2.1 2024.CSR1.7 2020.CSR2.1 2020.CSR3.9 2019.CSR2.3	Social and Economic resilience	Completed
REFORM 5: New Housing policy	-	2025.CSR5.7 2023.CSR4 2019.CSR2.9	Social and Economic resilience	On track
REFORM 6: Social Housing/ Antiparochi Program	-	2025.CSR5.7 2024.CSR1.7 2024.CSR3.2. 2020.CSR3.3 2019.CSR2.9	Social and Economic resilience	On track
REFORM 7: National Demographic Strategy	-	2025.CSR5.1 2019.CSR2.9	Social and Economic resilience	On track
REFORM 8: Neighbourhood Nannies	MFF	2025.CSR5.1 2019.CSR2.7	Social and Economic resilience	On track
REFORM 9: Observatory for Demography and the Family	MFF	2025.CSR5.1 2024.CSR 1.3 2020.CSR 2.2 2019.CSR 2.9	Social and Economic resilience	On track
INVESTMENT 1: Diversity Awareness	RRF 16685	2024.CSR2.1 2020.CSR3.9 2020.CSR2.2 2020.CSR3.8 2019.CSR2.6 2019.CSR2.7	Social and Economic resilience	On track
INVESTMENT 2: Digital Transformation of the social support system	RRF 16925	2025.CSR5.7 2024.CSR2.1 2024.CSR1.7 2020.CSR2.1 2020.CSR3.8 2020.CSR3.9 2019.CSR2.3 2019.CSR2.6	Social and Economic resilience	Not completed
INVESTMENT 3: Social Integration	RRF 16922	2025.CSR5.1 2025.CSR5.7 2025.CSR5.4 2024.CSR2.1 2020.CSR2.1 2020.CSR3.8 2020.CSR2.2 2019.CSR2.6 2019.CSR2.7	Social and Economic resilience	Not completed

The **RRF reform “Child Protection”** consists of investments allowing for the deinstitutionalization and improvement of the employability of teenagers and youth up to 26 years old, currently residing in child protection units. Regarding their social integration through placement in apartments and supported living arrangements, to date, more than 75 persons

have already been placed in apartments (final target is under revision). The development of self-sustainability capacity and gradual autonomy is ongoing, with the aim of a smooth transition to adulthood and readiness for integration into the labour market.

Regarding the **RRF reform “Disability”**, under the Personal Assistance programme, as of 3 April 2026, a total of 5,012 trained Personal Assistants have been registered in the official Registry, while 1,807 persons with disabilities have benefited from the service. The early childhood intervention programme for 2,500 children with disabilities and developmental disorders (aged 0–6 years) is experiencing delays in its implementation.

The revision of the **Social Benefits framework** aims to establish a fairer and more effective social protection system. This reform is expected to lead to a reassessment of the eligibility criteria (income, asset, and social), ensuring that support is directed to those with genuine need. The reform is currently under further consideration.

The **RRF reform “Optimization of social benefits”** delivery using prepaid cards is currently under implementation. The information system of the Ministry of Social Cohesion and Family Affairs is in full and continuous operation. Furthermore, in December 2025, the public draw was successfully conducted, during which 8,500 winning tickets were selected, corresponding to an equal number of prepaid card holders, each of whom received €1,000.

Under the **New Housing Policy**, the “My Home” Programme which was established under Law 5006/2022, aims to support young individuals and couples aged 25 to 39 in purchasing their first home through the provision of low-interest or interest-free housing loans via credit institutions. The loans are funded at a rate of 75% by the Public Employment Service (DYPA) and bear no interest. In cases where the borrower is, or becomes, a parent of three or more children after concluding the loan agreement, the interest is fully covered by DYPA. According to data from March 2026, under the My Home I programme, with a total budget of €1 billion, the uptake rate reached 87.4%, while 8,978 beneficiaries had benefited from the scheme. The measure continues through the My Home II programme, with a total budget of €2 billion and 13,422 approved applications. A related initiative is the subproject “Social Housing for the Most Vulnerable Groups (Athens and Thessaloniki)” under Action 16922, which aims to address acute housing needs in major urban centres through the renovation and utilisation of vacant housing stock. The programme includes the renovation of 50 apartments and is expected to benefit approximately 125 individuals. It combines housing provision with social support services, contributing to the pilot development of a social housing model in Greece, while promoting the activation of underutilised urban assets and strengthening social inclusion at the local level.

The **social land-for-housing scheme (“social compensation”) (Antiparochi Program)** was introduced by Law 5006/2022 and further strengthened by Law 5229/2025, which clarified and enhanced its implementation framework. Key progress includes the establishment of the legal basis and the definition of roles and procedures for public authorities and private developers. The effective rollout of the scheme depends on the issuance of four Joint Ministerial Decisions (JMDs). Two of these -concerning the transfer of property management and the contractual terms- are expected imminently and constitute a key milestone under the Recovery and Resilience Facility (RRF), with a deadline of 31 March 2026. The remaining two JMDs, addressing the eligibility criteria for social tenants and the methodology for determining affordable rents,

are currently under preparation and are expected to be finalized by Q2 2026. Furthermore, Greece is currently preparing a comprehensive National Housing Strategy Study, which is expected to be completed by 31 May 2026. As of 31 March 2026, three key deliverables have already been completed: (1) the mapping of the Greek housing market, (2) the assessment of the current housing situation, and (3) the identification and prioritisation of the main challenges to be addressed. The overall project is scheduled for completion by 31 May 2026. This will be followed by the formal approval of the National Housing Strategy, after the completion of a public consultation process.

The reform of Greece's **National Demographic Strategy** is being implemented through an holistic and evidence-based framework, anchored by the National Action Plan on Demography led by the Ministry of Social Cohesion and Family Affairs. This strategic transition from fragmented actions to an integrated policy is reinforced by two key pillars, supported by the EU Technical Support Instrument (TSI) and the OECD: the Long-Term Care (LTC) Reform and the Economic Independence of Youth project. The Reform of Long-Term Care in Greece commenced in April 2024 and delivers five key outputs: an inception report, recommendations on support measures for family caregivers, a new person-centred care model, a pilot and evaluation framework and a roadmap for national rollout. The project is in an advanced stage of implementation with the first three outputs already completed. In parallel, an extension of the project until June 2026 was agreed to ensure its full completion. Furthermore, the National Strategic Framework for Long-Term Care was prepared and presented to the relevant stakeholders, as well as published on the website of the Ministry of Social Cohesion and Family Affairs in 2024. As a follow-up to the National Strategic Framework for Long-Term Care, a National Action Plan was carried out by the Ministry's contractors under the NSRF 2021-2027. The Ministry is currently finalizing the National Action Plan through prioritization of the proposed actions according to the available means and resources, so that it will be implementable. The Economic Independence of Youth project develops evidence-based policy recommendations grounded in a diagnostic analysis and international good practices in order to facilitate the economic autonomy of younger generations. These pillars are further localized through Regional Demographic Action Plans (RDAPs) ensuring that the national strategy remains both territorially adapted and data-driven.

The pilot phase of the “Neighbourhood Nannies” project was successfully completed on 31 July 2025 and covered 62 municipalities (925 contracts have been implemented between parents and nannies for babies aged between 2 months and 2.5 years old). The project is planned to cover all 332 municipalities in Greece, and the roll-out of the nationwide program kicked-off in April 27, 2026, with a budget of 57.000.000 euros. The new programme has expanded eligibility criteria, allowing beneficiaries with one child to participate with an individual income of up to €24,000, up to €27,000 for a beneficiary with two children, and no income limit for those with three or more children. Previously, the individual income threshold was set at €24,000 annually, regardless of the number of children.

Under the support of the TSI of the European Commission and the OECD, the Ministry of Social Cohesion and Family Affairs is putting in place the **Demographic Observatory**, which will centralise data collection and analysis, support policy monitoring and evaluation, and strengthen coordination across national and regional levels. The Ministry expects it to play a

central role in delivering the strategic objectives of the National Action Plan on Demography. In practice, the Observatory will act as a core analytical and coordination hub, supporting the monitoring of demographic indicators, the evaluation of policy implementation, and the development of evidence-based policymaking more broadly. Furthermore, a call for proposals has been issued under the Operational Programme “Human Resources and Social Cohesion”, with a budget of €3.2 million, addressed to the Special Managing Authority of the NSRF of the Ministry of Social Cohesion and Family Affairs. The Demographic Policy Observatory is intended to serve as a key tool for monitoring and implementing demographic policy within the Ministry.

The **RRF investment “Diversity Awareness”** consists of several closely linked components. The first subproject focuses on developing a methodology and guidance on good practices for promoting diversity within the working environment. In parallel, the second subproject involves the creation of educational material on diversity and the development of a digital platform where participants will complete a three-hour online course. 80,000 employees in the private sector joined the specialized training program on diversity issues in workplaces (July 2025). In March 2026, an official invitation was published for companies to participate in the “Diversity Award to 100 Companies”, initiated by the General Secretariat for Equality and Human Rights at the Ministry of Social Cohesion and Family Affairs. Furthermore, the data collection, analysis and reporting on diversity issues were assigned to the Equality Observatory through the amendment of Article 13 of Law 4604/2016.

Under the **RRF investment “Digital Transformation of the Social Support System”**, progress has been made in the delivery of both disability cards to beneficiaries and the development of the National Portal of disability. However, Subs 1 and 3 of Investment 16925 regarding a Unified digital access portal for social protection and the Digital transformation of OPEKA are not expected to be completed within the projected timetable, so it was decided to withdraw them from the Greek RRF. As regards the delivery of disability cards, 118,983 cards have already been issued. The relevant milestone under the ninth payment request of the RRF currently foresees the issuance of 150,000 disability cards to beneficiaries; however, this target is expected to be revised to 120,000 disability cards issued to unique beneficiaries.

On the “Social Integration” measure, the project concerning Guaranteed Minimum Income (GMI) beneficiaries will be completed through national funding with an updated target. In this framework, the Ministry in cooperation implements a TSI project concerning Artificial Intelligence for GMI beneficiaries’ integration in the labor market in cooperation with the OECD and the European Commission. As regards the Digital Training and Equipment of elderly people and people with disabilities (RRP16922.2a), the beneficiaries have been selected, and the project kicked off in late March. The programme is expected to conclude by late June with a total number of 5,400 beneficiaries.

Ministry of Maritime Affairs and Insular Policy

REFORM / INVESTMENT	RRF / MFF	CSR	COMMON PRIORITIES	On track Status
INVESTMENT 1: Master plan for the renewal of the Greek passenger shipping fleet	RRF 16944	2025.CSR 4.1 2024.CSR 4.1 2023.CSR 4.6 2022.CSR 4.6 2020.CSR 3.4 2020.CSR 3.3 2019.CSR 2.1	Fair green & digital transition	Delayed
INVESTMENT 2: Upgrade Interventions for Regional Ports	RRF 16975	2025.CSR 4.1 2024.CSR 4.1 2023.CSR 4.6 2022.CSR 4.6 2020.CSR 3.4 2019.CSR 2.1	Fair green & digital transition	On track
INVESTMENT 3: Improvement of the accessibility of the islands by developing a coastal transport system	MFF	2023 CSR 4.1 2022 CSR 4.1	Fair green & digital transition	Not completed
INVESTMENT 4: Upgrade of port infrastructures on islands	MFF		Fair green & digital transition	On track
INVESTMENT 5: Digital tools for monitoring arrivals and departures of ships at ports and facilitating passengers and vehicles transportation	MFF		Fair green & digital transition	On track

The **RRF investment “Master Plan for the renewal of the Greek passenger shipping fleet”** supports the preparation of a detailed study, along with a strategy and a financing mechanism for the gradual renewal of the country's passenger ship fleet, so that it can respond to the new environmental standards. The study is part of the Strategic Importance Contracts Development Program and is being implemented in accordance with Article 126 of Law 4799/2021 (OJ A' 78/2021). To date, the stakeholder consultation process for the Master Plan, launched on 6 March 2026 with the public presentation event, has been completed and the comments received were duly incorporated into an annex to the deliverables. The deliverables have now been finalised in full. In addition, the review by the Independent Auditor was completed on 21 April 2026. The only remaining procedural step is the publication of the Master Plan on the official websites of the Ministry and of the Executive Structure of the NSRF Unit of the Ministry of Maritime Affairs and Insular Policy. To date, all deliverables have been submitted and the final steps are expected to be completed by the end of April 2026.

The **RRF investment “Upgrade Interventions for Regional Ports”** supports economic development in regional ports. The measure consists in construction of infrastructure works in 13 ports. So far, 14 contracts have been signed for equal number of port projects. Operations in four ports have been completed while the remaining is ongoing.

Concerning the green transition of the passenger fleet, **“Improvement of the accessibility of the islands by developing a coastal transport system”**, is under further examination.

The “connectivity and accessibility of islands” an additional action regarding the “**Upgrade of port infrastructures on islands**” is also co-funded under European Regional Development Fund (ERDF). This action includes multiple projects at over thirty island ports, not included in the TEN-T network, emphasizing on infrastructure safety issues, thus improving coastal passenger water transport. As of now, tender procurements have been launched for 2 port projects, while procurements for another 4 are expected to be launched soon.

Under the same priority of the “Transport 2021–2027” Programme, and in line with the objective of strengthening the connectivity and accessibility of islands, an additional action concerning the “Development of Island Port Infrastructures” is being supported under the European Regional Development Fund (ERDF). The action aims to improve the safety, adequacy and resilience of port infrastructures in island areas outside the TEN-T network, thereby enhancing coastal passenger water transport and territorial cohesion.

In this context, the project entitled “Scientific and Technical Support for the project ‘Development of Island Port Infrastructures’” was formally approved for funding on 10 December 2025. Furthermore, on 5 March 2026, HCAP submitted through the OPS system the draft call for the sub-project “Preparation of studies for the project ‘Development of Island Port Infrastructures’ to the Managing Authority of the “Transport 2021–2027” Programme for prior opinion.

At the same time, an inclusion decision is expected for the maturation of a further seven ports under the Sectoral Development Programme of the Ministry. In parallel, approval is also pending from the competent Government Committee for the inclusion and mapping of one additional coastal shipping port in Thasos.

In the context of the upgrade of the coastal passenger water transport services, “**Digital tools for monitoring arrivals and departures of ships at ports and facilitating passengers and vehicles transportation**” is under way, co-funded by the Cohesion Fund (CF) through “Transport 2021-2027” program. The project has been incorporated into the flagship action “Digital Transformation of MMAIP” which currently is under maturation.

Ministry of Tourism

REFORM / INVESTMENT	RRF / MFF	CSR	COMMON PRIORITIES	On-track status
REFORM 1: Systematic showcasing of thematic and special forms of tourism is an action which aims at completing the legal and/or regulatory framework for business activities in thematic tourism and setting up strategies/action plans for the development and promotion of thematic tourism	-	2024 CSR1.7 2020 CSR3.3	Social and Economic resilience	On track

REFORM 2: Simplification of the regulatory framework of the Ministry of Tourism for businesses	-	2025 CSR3.1 2024 CSR1.7 2020 CSR3.3 2020 CSR3.9 2019 CSR2.3	Social and Economic resilience	On track
REFORM 3: Targeted measures to remove the high entry barriers into tourism professions	-	2025 CSR3.4	Social and Economic resilience	Completed
INVESTMENT 1: Tourism Registry e-MHTE	RRF 16785	2020 CSR3.9 2019 CSR2.3	Fair green & digital Transition	Not completed
INVESTMENT 2: Digital Transformation of the Greek National Tourism Organisation	RRF 16791	2020 CSR3.9 2019 CSR2.3	Fair green & digital Transition	On track
INVESTMENT 3: Reskilling and Upskilling Tourism	RRF 16921	2024 CSR1.7 2020 CSR3.3 2020 CSR3.8 2019 CSR2.6 2019 CSR2.7	Social and Economic resilience	Completed
INVESTMENT 4: Tourism Development	RRF 16931	2024 CSR1.7 2023 CSR4.1 2023 CSR4.3 2023 CSR4.4 2022 CSR4.1 2022 CSR4.2 2022 CSR4.5 2020 CSR3.3 2020 CSR3.4 2020 CSR3.9 2019 CSR2.1 2019 CSR2.2	Social and Economic resilience	On track
INVESTMENT 5: GNTO's core project is to promote Greece as a year-round tourism destination and further solidify Greece's position as an attractive, modern, and evolving country	-	2024 CSR1.7 2020 CSR3.3	Social and Economic resilience	On track

The reform of the **systematic promotion of thematic and special forms of tourism** establishes the legal and/or regulatory framework for business activities in thematic tourism, as well as at defining measures for its development and promotion. The targeted thematic tourism sectors include maritime (cruise), diving, fishing, wine tourism, gastronomy tourism, city tourism (city break), luxury tourism, cultural tourism, conference tourism, pilgrimage/religious tourism, health and wellness tourism, mountain tourism, agrotourism and sports tourism. Strategies for city tourism (city break), luxury tourism, maritime/cruise tourism, pilgrimage/religious tourism and climbing tourism have been completed, as well as the design of primary research for silver tourism. During the current reporting period, further regulatory work is being promoted (including framework for wineries and distilleries open to the public, a medical tourism registry, and glamping specifications), while an action plan for the development of military tourism has been prepared in cooperation with the competent ministries. The reform is expected to be completed by 2028.

With the aim of **simplifying the regulatory framework and reducing the administrative burden for businesses** through the rationalisation and digitalisation of administrative procedures,

several amendments were introduced, including the long-term leasing of properties housing educational units, the issuance of a model Regulation of Operation for small-scale mixed-use tourist accommodations (hotels combined with villas/residences), and the definition of technical and operational specifications for staff accommodation (hotels providing rooms for their personnel). Furthermore, the regulatory framework for hotel specifications and classification was modernised, and a new system for the submission and management of complaints concerning tourism businesses was established. More amendments are underway to promote the digitalisation and standardisation of procedures, including the integration of additional business categories into the notification regime and the “Open Business” platform, such as car and motorcycle rental services, conference centres, and yacht brokerage companies. The reform is expected to be completed by 2028.

With the aim of **removing high entry barriers to professional services and facilitating market access for new operators**, the Ministry of Tourism implemented targeted measures including the specification of tour guides’ professional obligations and the establishment of an Electronic Registry for Tourist Guides from EU Member States undergoing or having completed compensatory measures.

Regarding the **RRF investment “My Digital Tourism”** platform (e-MHTE), the measure was abolished following the Council Implementing Decision of 12 December 2025 approving the revision of Greece’s National Recovery and Resilience Plan.

The **RRF investment “Digital transformation of the Greek National Tourism Organisation (GNTO)”** and its core infrastructure includes a digital tourism map and a digital repository of Greece’s cultural resources, as well as the development of an innovative information provision system for tourists and citizens. The digital transformation project aims to improve access to information regarding Greece’s tourism ecosystem, while promoting skills upgrading in the sector, strengthening entrepreneurship and prioritising green development and sustainability. The project is implemented by the GNTO, with the Technical Chamber of Greece acting as the Contracting Authority. Upon completion of the GNTO’s digital transformation, the project is expected to improve the efficiency and digitalisation of public administration. The tender was published in June 2024, and the contract was awarded in January 2025 and signed in April 2025. Phase 1 which concerns the Implementation Study was completed in July 2025, followed by Phase 2 (Information System Software Applications) in February 2026. The remaining phases are currently in progress, with full completion of the project expected by the end of Q2 2026.

The **RRF investment “Reskilling and upskilling in the tourism sector”** aims to equip the workforce of all ages with the necessary skills for the labour market, as well as with skills aligned with the green and digital transition of the European Union, through short-term vocational training programmes. The continuing vocational training programmes targeted at least 18,000 beneficiaries. The project design was finalized in May 2023, calls for training providers, certification bodies, and beneficiaries were launched between March and October 2024, leading to the establishment of the relevant registries, while training activities commenced in February–March 2025. A call for the communication and publicity plan was issued in January 2025. In December 2025, the training programmes and the certification process for 18,090 beneficiaries were completed. The payment of allowances to participants is completed and to

providers is in progress. In October 2025, the contractor for the publicity actions was selected and the completion of the relevant activities is expected by June 2026. The completion of the project is expected by the end of Q2 2026.

The **RRF investment “Tourism Development”** aims to extend the tourism season and promote alternative forms of tourism, contributing to the economic resilience and sustainable development of a key sector of the Greek economy. It includes “green” and “blue” development interventions across key areas such as: (i) destination management (sub 1), (ii) mountain tourism (sub 2), (iii) health and wellness tourism through the utilisation of thermal springs (sub 3), (iv) agrotourism and gastronomy (sub 4), (v) upgrade of tourist ports (sub 5), (vi) accessible beaches (sub 6) and (vii) diving and underwater tourism (sub 7). All the sub projects related to this investment are in progress. Specifically, regarding destination management (sub 1), by April 2025, framework agreements for DMMO consultancy services were launched, followed by cooperation agreements with 20 regional and local authorities. In December 2025, four (4) contracts were signed, with completion expected in May 2026. Regarding the National Observatory for Sustainable Tourism Development, by April 2025, the call for tenders was published (development digital platform and the website, operation of National Observatory, activation of regional Observatories), the award decision was issued and the contract was signed. In May 2025, a kick -off technical meeting was held, to present the technical specifications and ensure coordination among stakeholders. The completion of the project is expected by the end of April 2026. Furthermore, the project “White Paper for the Transformation and Development of Tourism 2030–2035,” contracted in March 2026 with completion foreseen by the end of May 2026. Regarding SUB 2, following the relevant Calls, six (6) investment projects for the upgrading of ski resort facilities and one (1) investment project for the support of mountain refuges have been included. The implementation of the investment projects is in progress. The completion of the project is expected by July 2026. Regarding SUB 3, following the relevant Call, eight (8) investment projects were gradually included for the upgrading of existing or the creation of new thermal tourism facilities. The implementation of the investment projects is in progress. In addition, a project for sectoral studies on the sustainable development of silver tourism and health tourism in Greece, as well as for the preparation of a strategy for the utilisation of thermal natural resources, has been awarded in January 2026 and is underway. Regarding SUB 4, the preparation of the AGTIS study was completed in July 2025. With regard to SUB 5, following the relevant Call, twenty-six (26) investment projects were gradually included for the upgrading of infrastructure of existing tourist ports. The process of publishing approval decisions covering almost the entire budget has been completed and the implementation of the projects by the beneficiaries is in progress. The completion of the project is expected by July 2026. Concerning SUB 6, following the relevant Call, one hundred and fourteen (114) investment projects have been gradually included to date for the improvement of accessibility to Greek beaches. The process of publishing approval decisions has been completed (a few approval decisions may still be pending following the resolution of objections), covering almost the entire budget, and the implementation of the projects by the beneficiaries is in progress. The completion of the project is expected by July 2026. With regard to SUB 7, following the relevant Call, thirty-five (35) investment projects were gradually included for the upgrading of existing diving parks, the creation of free artificial underwater attractions and the upgrade of diving centers. The issuance of approval decisions

has been completed, covering nearly the entire budget, and the projects are currently under implementation. The completion of the project is expected by July 2026. Furthermore, the project for the establishment and operation of the Research and Monitoring Centre for coastal and maritime tourism in the Eastern Mediterranean region (development of methodology, digital tools and specialized studies), is currently under implementation, with completion expected by May 2026.

The investment for **promoting Greece as a year-round destination** and further strengthening the country's position as an attractive, modern and continuously evolving destination constitutes the core of the work of the Greek National Tourism Organization (GNTO). It includes an annual advertising and co-advertising plan, as well as a programme of public relations actions and participation in exhibitions. GNTO designs and implements marketing strategies and advertising campaigns addressed to international, national and regional audiences, shaping a new narrative for Greek tourism. The action is expected to be completed by 2028, according to the Marketing Strategy for Greek Tourism 2025-2028. During 2025 and 2026, the Greek National Tourism Organization (GNTO), in line with the Marketing Strategy for Greek Tourism 2025-2026, implemented a series of targeted initiatives to strengthen Greece's tourism performance. An operational plan to enhance air connectivity was implemented in cooperation with multiple international airlines, covering key tourism markets and aiming to extend the tourism season, diversify destinations, and mitigate seasonality. In addition, a Strategic Action Plan for Thessaloniki was developed, in collaboration with airlines and tour operators, to promote the city and the wider region of Central Macedonia as a multi-thematic destination and to enhance its international visibility. Furthermore, emphasis was placed on thematic tourism, notably through the promotion of Greece as a high-gastronomy destination in cooperation with the Michelin Guide, covering both established and emerging destinations. Targeted actions were undertaken to strengthen Greece's presence in long-haul markets, particularly China, through strategic partnerships aimed at increasing awareness and attracting new visitor flows. In addition, continuous efforts are also being undertaken to promote Greece as a year-round tourism destination through targeted advertising and public relations activities implemented by GNTO and its network of Offices Abroad. These actions aim to extend the tourism season, promote lesser-known and emerging destinations, support city breaks, and ensure a balanced geographical and temporal distribution of tourism demand. In this context, targeted promotional initiatives have been implemented in key markets, including cooperation with the European Travel Commission to promote selected destinations (Kalamata, Mani, Mainalo and Mystras) in the long-haul market of Australia. Furthermore, digital campaigns on platforms such as TikTok and YouTube have focused on key European markets, including the United Kingdom, Germany, France, Sweden and Denmark, with the aim of enhancing brand awareness and stimulating travel demand. Moreover, partnerships with Marketing Greece and local stakeholders have supported the promotion of selected destinations in major European markets, including the Netherlands, the United Kingdom, Germany, Poland, Scandinavia and France. For the period 2026-2027, GNTO plans to further strengthen its strategic approach through the implementation of a market research project across selected European markets.

Ministry of Digital Governance

REFORM / INVESTMENT	RRF / MFF	CSR	COMMON PRIORITIES	On-track status
REFORM 1: Personal Identification Number	-	2020 CSR 3.9	Fair green & digital transition	On track
REFORM 2: Completion of the national cadastre	RRF 16986	2023 CSR 3.2	Fair green & digital transition	On track
INVESTMENT 1: Digital Transformation of SMEs	RRF 16706	2020 CSR 3.3 2020 CSR 3.8 2020 CSR 3.10 2019 CSR 2.3 2019 CSR 2.6	Fair green & digital transition	On track
INVESTMENT 2: Smart Readiness / Gigabit Voucher	RRF 16818	2023 CSR 4.4 2020 CSR 3.7 2019 CSR 2.3	Fair green & digital transition	On track
INVESTMENT 3: Ultra-Fast Broadband	MFF	2020 CSR 3.7	Fair green & digital transition	Delayed
INVESTMENT 4: Microsatellites	RRF 16855	2025.CSR 4.6 2024 CSR 4.2 2019 CSR 2.3	Fair green & digital transition	On track
INVESTMENT 5: Upgrade of cloud computing infrastructure and services for the National Infrastructures for Research and Technology (GRNET)	RRF 16955	2020 CSR 3.9 2019 CSR 2.3 2019 CSR 2.4	Fair green & digital transition	On track
INVESTMENT 6: Cloud Computing Infrastructure and Service	RRF 16853	2020 CSR 3.9 2019 CSR 2.3	Fair green & digital transition	On track
INVESTMENT 7: National Public Sector Network (Syzefxis II)	RRF 16956 MFF	2020 CSR 3.9 2019 CSR 2.3	Fair green & digital transition	On track
INVESTMENT 8: Digitalisation of archives	RRF 16778	2025.CSR 3.1 2023 CSR 3.2 2020 CSR 3.9 2019 CSR 2.3	Fair green & digital transition	On track
INVESTMENT 9: Vehicle Registry Clearance	-	2020 CSR 3.4 2020 CSR 3.9	Fair green & digital transition	On track
INVESTMENT 10: Digital certificates of traffic offenses	-	2020 CSR 3.4 2020 CSR 3.9	Fair green & digital transition	On track

The **Personal Identification Number (PIN)** is a unified identifier to enable consistent identity verification across public services and support interoperability between public sector information systems. Following the adoption of Law 5188/2025 and the issuance of Presidential Decree 40/2025, the PIN has been deployed through the myInfo digital platform and integrated into new identity cards. Implementation is progressing steadily: the PIN has already been assigned to over 9.3 million citizens and incorporated into more than 600,000 new identity cards. The transition towards its full use as a single identification number across public administration is ongoing.

The **RRF reform “Hellenic Cadastre”** aims to establish a unified and modern property registration system, enhancing transparency and legal certainty in real estate transactions. Following the completion of the transition from the legacy mortgage office system to the

Hellenic Cadastre and the full operation of all regional cadastral offices, cadastral mapping is advancing steadily. Coverage has reached 95.57% of total property rights nationwide, while additional contracts —representing approximately 3.25% of total coverage— are at an advanced stage of implementation and are expected to bring overall coverage close to 99%.

The **RRF investment “Digital Transformation of SMEs”** aims to address the digital gap and enhance the competitiveness of Small and Medium-sized Enterprises (SMEs) in Greece. It is structured around three main components:

Digital Tools for SMEs: Supports the improvement of SMEs’ digital maturity across sectors, enabling businesses to modernise their operational, commercial, and administrative functions.

Development of Digital Products and Services: Supports investments in the development of innovative digital products and services within the ICT sector, providing grants covering the development phase up to the operational stage.

Digital Transactions: Promotes the adoption of modern digital tools to streamline invoicing, tax document issuance and processing, and electronic payments.

Under Programme I, approximately 100,000 voucher applications have been approved across its two cycles, and the programme has now been completed. At the same time, under Programme II, it is expected that approximately 100 to 120 business plans, for the development of digital products and services, will reach the implementation stage. Programme III has reviewed and approved approximately 100,000 voucher applications across its two cycles. The respective RRF measure is currently under revision to finalise its targets, while all actions across the initiative are expected to be completed by August 2026.

The **RRF investments “Smart Readiness”** and **“Gigabit Voucher Scheme”** aim to boost high-speed broadband connectivity across Greece. The **Smart Readiness** program supports the upgrade of private buildings with Fibre-to-the-Home (FTTH) infrastructure, including smart meter installations and related works, without limiting end-user choice of provider. The **Gigabit Scheme** complements this by encouraging households and SMEs to adopt ultra-fast broadband, offering subsidies for installation and monthly fees over a 24-month period. Together, these initiatives aim to increase demand, improve digital infrastructure, and support broader adoption of high-speed services, addressing relevant recommendations. As of 30 March 2026, the Smart Readiness programme is progressing steadily, with 83,417 applications submitted, 68,715 vouchers issued and 21,339 vouchers redeemed. Meanwhile, the Gigabit scheme has reached a significantly larger scale, with 438,208 applications submitted, 417,795 vouchers issued and 277,619 vouchers redeemed.

The **Ultra-Fast Broadband (UFBB) investment** is a major Public-Private Partnership and a large-scale initiative aimed at expanding high-speed internet connectivity in areas of Greece that are underserved by the market. Co-funded by national and EU resources under the ESIF 2021–2027 framework (phasing project), it targets approximately 2.4 million citizens, covering nearly 18% of the population across 68 regional units. The project will deliver speeds of at least 100 Mbps, upgradeable to 1 Gbps, contributing to bridging the digital divide and support regional

development in line with the National Broadband Plan 2021–2027. Contracts for all lots have now been signed, and the project is under full implementation.

The **RRF investment "Microsatellites"** initiative focuses on the design, production, and deployment of microsatellites capable of carrying multiple payloads to provide secure connectivity and a range of auxiliary services. This investment represents a significant step towards Greece's objective of leveraging space technologies and their applications to deliver advanced telecommunications services and integrate these capabilities into the national economy. By the conclusion of the project, the development of these small satellites is expected to enhance the capabilities of Greek high-tech firms and support applications such as earth observation and forest fire monitoring through a national satellite-based system. The European Space Agency (ESA) has signed 17 contracts with European and Greek entities, all currently under implementation, while several microsatellites have already been launched, including five CubeSats in March 2026. Building on this progress, an amendment has been proposed introducing the new "HELLAS-SPACE 2.0" programme, significantly expanding the scope of the investment. Subject to the approval of the proposed amendment, the programme aims to sustain and scale national space capabilities through advanced infrastructures, including high-resolution earth observation, secure connectivity, and space domain awareness systems, while strengthening European strategic autonomy and fostering innovation. With a total additional budget of €350 million (bringing the total to €550 million), it is expected to generate substantial economic impact and employment. The related Contribution Agreement between Greece and ESA is under preparation, and it is expected to be signed by June 2026, ensuring continuity and long-term sustainability of the initiative.

The **RRF investment "Upgrade of cloud computing infrastructure and services for the National Infrastructures for Research and Technology (GRNET)"** focuses on enhancing GRNET's capabilities, including upgrade of software and cloud services for the research and academic community, the expansion of the National High-Performance Computing System, and the development of fibre optic infrastructure. Implementation is progressing across all core components, with multiple contracts already completed or underway. In the cloud services domain, several key contracts are ongoing through mid-2026, while others —such as GEANT cloud services and preparatory studies for the Lavrion data centre— have been completed. Regarding the "Daedalus" supercomputer, the deployment of computing hardware and software is progressing according to plan. However, delays in the construction of the hosting data centre have led to setbacks in the overall delivery timeline, leading to a planned extension of the relevant contract until June 2026. In terms of fibre optic infrastructure, two 15-year IRU contracts were successfully completed on schedule by the end of 2025, while a third contract for network expansion —critical for supporting the Daedalus facility— is currently under implementation and expected to be finalised by mid-2026.

The **RRF investment "Supply of Central Cloud Computing Infrastructure and Service"** aims to upgrade the government's cloud infrastructure, enhancing the operations of the Ministry of Digital Governance and its key entities, namely the General Secretariat of Information Systems and Digital Governance (GSISDG) and the Electronic Governance of Social Security (IDIKA SA). The project involves the deployment of a hybrid cloud infrastructure, comprising two tenants: one for the Government Cloud and another for the Health Cloud. The contract for the

computing infrastructure and service integration is currently under implementation. Data migration services are currently in progress, with completion expected by the end of June 2026. This will lead to the overall project completion by the end of August 2026.

The **"SYZEFXIS II"** project is a key initiative for establishing the Public Sector Network, addressing telecommunication needs and upgrading broadband connectivity across public administration. The project is structured into distinct subprojects, each responsible for delivering specific components of the overall architecture. Central infrastructure sub projects focus on the deployment and operation of core systems, including central interface infrastructure, internet provision and security services. Regional infrastructure and services subprojects support the provision of connectivity and telephony services to public institutions, as well as the installation of access, telephony and teleconferencing equipment. The project is funded by MFF, while RRF funds supports the expansion of the network. It is expected to include approximately 34,000 entities, with the progressive transition alongside pilot and full operational deployment of services. By completion, public institutions are expected to benefit from upgraded telecommunications services and increased internet speeds, enabling more efficient operations and improved service delivery. Recent progress in the RRF part, indicates that most contracts for infrastructure, connectivity, and power supply upgrades have been completed (5 subprojects) or are on track for delivery by mid-2026, supported by formal acceptance and operational evidence.

The **RRF investment "Digitalisation of Archives"**, one of the largest projects funded under the RRP, comprises nine subprojects aiming to digitize nearly 1.2 billion pages across key sectors, including cadastre records, justice files, and urban planning archives. Digitisation of these public sector archives enhances accessibility and efficiency, while supporting fiscal savings and the broader digital transformation of the state through improved data management. Significant progress has been achieved, with over 1.17 billion pages digitised (exceeding 100% of the initial target) overall, while metadata creation has reached approximately 75% and system integration around 75%. Implementation is well advanced, and the project is expected to be completed by August 2026.

The new **Central Vehicle Registry** consolidates and manages all vehicle-related information in the country by integrating data from multiple existing registries and systems. This initiative aims to improve data accuracy, provide comprehensive services to citizens and enable effective regulatory oversight. Key functionalities include the collection and processing of data through interoperability and file exchange, the identification and removal of inactive vehicles following notification to owners, and the automation of fine enforcement, including the handling of appeals. The initiative enhances transparency by preventing fraud and tax evasion, improves road safety for drivers, passengers and pedestrians, and simplifies administrative and commercial processes. The Vehicle Clearance Registry was established under Article 18 of Law 5113/2024, with its implementation further specified by two Joint Ministerial Decisions (OJ 584 B' / 2025 and OJ 667 B' / 2025), which define interoperability requirements and related provisions. Following the signing of the contract at the end of 2024, the initial phase of system development —focusing on parameterization— was completed in summer 2025. Building on this progress, enforcement activities have already delivered measurable results. Between 2025 and January 2026, cross-checks identified over 263,000 cases of insurance non-compliance and

over 223,000 cases of unpaid road taxes. More than 125,000 fines were imposed for uninsured vehicles and over 172,000 fines for road-tax non-compliance, generating total revenues of approximately €109.5 million. The second phase is currently underway and includes software development, expected to be completed by the end of June 2026, along with the necessary training activities, ensuring the overall completion of the project.

The **Digital Certificates of Traffic Offences** serves as the central platform for recording and managing police controls and fines at national level, while interoperating with traffic control cameras for the prevention and detection of violations. It will process and analyse camera-generated data, digitise control and sanctioning procedures, and manage fine-related information. The system will also interoperate with public sector information systems for automated real-time data retrieval, enable the submission of digital objections and electronic fines, and provide real-time data interfaces to third-party systems within their respective areas of competence. By centralising currently fragmented processes and datasets, the project supports evidence-based policy making, improves road safety and reduces administrative burden, while accelerating service delivery to citizens. The issuance of the relevant legislation (OJ 223 A'/2025), followed by a Joint Ministerial Decision (OJ 543 B'/2026), has established the legal framework for the deployment of the first cameras equipped with integrated Artificial Intelligence functions at selected points of the road network. These systems will feed a pilot information system for the recording and analysis of traffic violation data. The full roll-out of the integrated information system is scheduled for completion by the end of October 2026.

Ministry of Climate Crisis and Civil Protection

REFORM / INVESTMENT	RRF / MFF	CSR	COMMON PRIORITIES	On-track status
REFORM 1: National Disaster Risk Management Action Plan	-	2025.CSR 4.6 2024.CSR 4.2 2023.CSR 1.9	Social and Economic resilience	On track
REFORM 2: Implementation of enhanced prevention regulations and control mechanism as regards fire protection violations	-	2025.CSR 4.6 2024.CSR 4.2 2019.CSR 2.2	Fair green & digital transition	On track
REFORM 3: Enhancement of the Earthquake Planning and Protection Organization's (EPPPO) readiness and response		2024.CSR 4.2 2020.CSR 3.8 2019.CSR 2.5 2019.CSR 2.6	Social and Economic resilience	On track
REFORM 4: Extension of risk methodology to fire safety regulations as well as establishing new risk assessment and evaluation methodologies	RRF 16591	2025.CSR 3.1 2024.CSR 1.7 2020.CSR 3.3 2020.CSR 3.9	Fair green & digital transition	On track
REFORM 5: Preliminary inspection of seismic resistance of buildings	RRF 16983	2024.CSR 4.2 2020.CSR 3.6	Social and Economic resilience	On track
INVESTMENT 1: Monitoring and Management System regarding (a)	RRF 16910,	2024.CSR 4.2 2020.CSR 3.6	Fair green	On track

Upgrading and extending the country's Network of Meteorological Stations to provide early warning for natural disasters, (b) Fire detection and fire extinguishing systems (c) Stations for emergency communications and provision of climate data	MFF	2020.CSR 3.9 2019.CSR 2.2	& digital transition	
INVESTMENT 2: Installation of an Integrated Next Generation Emergency Call Management System (Next Generation 112)	MFF	2024.CSR 4.2 2019.CSR 2.3	Fair green & digital transition	On track
INVESTMENT 3: Establishment of a strategic National Disaster Risk Management through the provision of mobile administration and on-site control centers in the 13 Regions	RRF 16909	2025.CSR 4.8 2024.CSR 4.2 2020.CSR 3.6 2020.CSR 3.9 2019.CSR 2.2	Social and Economic resilience	Delayed
INVESTMENT 4: Development of an Integrated Information System (IIS) for Risk Management and Natural Disaster Prevention, including the evolution of a National Database	MFF	2025.CSR 4.6 2024.CSR 4.2 2020.CSR 3.9 2019.CSR 2.4	Fair green & digital transition	Delayed
INVESTMENT 5: Supply of prevention, response, management and early warning systems for natural and manmade hazards unmanned Unmanned Aerial Vehicles (Drones) for air surveillance	MFF, RRF 16911	2024.CSR 4.2 2020.CSR 3.6 2019.CSR 2.2	Fair green & digital transition	On track

Aligned with the Sendai Framework for Disaster Risk Reduction 2015-2030 and the national regulatory framework, the “**National Disaster Risk Management Plan**” (**NDRMP**) represents a reform that focuses on priority measures for risk reduction, prevention and scaling up early warning systems (monitoring and forecasting), reinforcing the social and economic resilience. The enhancement of emergency preparedness and governance response, involving all stakeholders of the Civil Protection Mechanism and in particular local authorities, will strengthen the Mechanism's capacity to issue impact-based warnings. Regarding the progress of the reform's implementation, the members of the relevant working groups endorsed new measures, which led to the drafting of the preliminary version of the updated Action Plan on 16 March 2026, within the framework of the ongoing Technical Support Instrument (TSI 2024) EU project. Following consultation with stakeholders, the Action Plan is anticipated to be finalized by May 2026, and to be formally adopted by Ministerial Decision by July 2026.

Furthermore, the **development of an Integrated Information System (IIS) for Risk Management and Prevention of Natural Disasters** which includes the deployment of the National **DataBase** of Disaster Risks, Threats and Losses, represents an investment of crucial importance for the operation of the National Mechanism of Civil Protection. Through its implementation, all – mostly digitized- information required to support the disaster risk life cycle will be managed, resulting in the coordination of operational stakeholders and the support of field operations. Data and results recorded, will lead to generated knowledge to be disseminated, and research and collaboration will be facilitated. The main operational pillars comprise the National Crisis Management and Prevention System and the National Early Warning System. Currently, the contract for Subproject 1, “National Crisis Management System and National Database, Infrastructure Services and related services”, as part of an Integrated

Information System (IIS) for Risk Management and Natural Disaster Prevention, is progressing smoothly, through an ongoing data collection from relevant stakeholders. A request by the project owner to the contractor for a one-year extension of the contract, to provide new supporting infrastructure, is also currently under review. The tender for Subproject 2, “National Early Warning System using Artificial Intelligence”, was ultimately cancelled by the contracting authority, Information Society S.A. (IS S.A.), as the procedure proved unsuccessful due to the rejection of all submitted bids. The contract for Subproject 3, “Services for the management, processing and use of data for civil protection policies using artificial intelligence”, was signed on 13 May 2025, with a delivery period of 24 months. The finalization of the information governance framework was successfully completed in October 2025, in line with the contractual obligations. The project is progressing according to the timeline.

A major part of the “**Monitoring and management system**” regarding natural disasters funded by RRF, is reflected through three investments: a. The procurement of **new meteorological stations** to provide early warnings is currently under implementation. In particular, the installation of upgraded equipment for the National Network of Meteorological Stations, as well as the IT system at the Hellenic National Meteorological Service, the quality control and pilot operation, training and communication and publicity activities are all in progress. It is noted though that the scheduled workshop was cancelled due to enhanced security measures. The overall project schedule has been extended by one month, with the new completion date set for June 18, 2026. b. The contract for the **supply of fire detection and fire extinguishing systems** was signed on 30 June 2025, with a 12-month delivery period. The project is currently at the licensing stage, and once the required permits have been obtained, the systems will be installed and the necessary testing will be carried out. Consequently, by the end of June 2026, the systems are expected to be installed at 21 archaeological sites, critical locations, and cultural monuments. c. The project **stations for emergency communications and provision of climate data** is currently underway regarding the implementation of the contract for the installation of four (4) weather radars and the central equipment, which is financed by the Recovery and Resilience Facility (RRF). Their delivery is expected by June 2026, while the installation of the first radar in Larissa has already been completed. At the same time, the remaining deliverables of the contract (3 radars and related equipment), which are co-financed by the NSRF 2021-2027 programme, are currently in the production phase.

The “**Supply of prevention, response, management and early warning systems for natural and manmade hazards**” and the “**Delivery of Unmanned Aerial Vehicles (UAV-Drones) for air surveillance**” a strategic effort to strengthen management of natural disasters by putting in place an effective early warning and risk prevention system is reflected. As regards the supply of prevention, response, management, and early warning systems for natural and manmade hazards, a Framework Agreement was signed with the contractor in February 2025 under the project “Procurement of equipment for systems for prevention, response, management, and early warning – Fire detection systems using artificial intelligence”. It was further specified following the signing of the first Implementing Contract at the end of February 2026. Since then, the project has been under implementation, and by June 2026 the relevant studies are expected to be completed. It is funded by European Investment Bank (EIB) and European Regional Development Fund (ERDF), entailing fire surveillance, detection, and alarm, which will provide coverage in selected intervention areas and enable the transmission of information to the Single

Coordination Control Center. The detection and warning systems will incorporate advanced technologies, including optical sensor systems, a meteorological station, specialized sensors, telecommunications equipment, and systems for recording high-resolution video footage on a 24-hour basis.

The RRF investment **“Unmanned Aerial Vehicles (Drones) for Air Surveillance”** has made significant progress in the delivery of equipment components. Three (3) smaller tethered unmanned aerial vehicles (UAVs) and eight (8) mini multicopters for indoor use have been successfully delivered. Seventy-one (71) minicopters are to be delivered by May 2026, and one (1) octocopter by June 2026. In parallel, the contract for the procurement of a fixed-wing unmanned aerial vehicle (UAV) for aerial surveillance, signed on 17 May 2025 and financed by the European Investment Bank (EIB), is currently under implementation, with delivery expected by September 2026.

As regards seismic risks, the **“Preliminary inspection of seismic resistance of buildings”** represents a key initiative, considering that Greece is a country with high seismic activity. The project will be carried out mainly on public and private educational units of all levels, public and private hospitals, health centers, Police Departments, the Hellenic Fire Service and Civil Protection Units (Local Administration), based on the degree of hazardousness. For this purpose, the Organization for Earthquake Planning and Protection (EPPO) and the Technical Chamber of Greece (TEE) have developed a digital platform to record the seismic capacity of the buildings, according to the specifications and methodology of the EPPO, along with an Electronic Register of Engineers for the Pre-Earthquake control of buildings. The initial project was completed in December 2025. Rapid visual Inspections were conducted in 22.145 buildings, exceeding the milestone target of 21.970 buildings. Following two amendments to Law 5037/2023 (OJ A 78/28.03.2023) in 2025, a Joint Ministerial Decision was published on March 6, 2026 (OJ B' 1276), extending the target for conducting Primary Pre-seismic Inspections to 2.500 sports facilities. Rapid visual inspections of sports facilities have already launched, and it is expected that by April 30, 2026 all inspections will be successfully completed.

The **enhancement of readiness and response** of the competent **Organization for Earthquake Planning and Protection (EPPO)** in Greece, represents a reform which includes various training seminars, workshops and work meetings, along with a relevant exercise within the premises of EPPO. To that end, a series of training activities has been implemented for the personnel in Attica and Thessaloniki. On June 25, 2025, a hybrid seminar was held on the topic: **“EPPO Operational Plan in the Event of an Earthquake”** to train personnel on the procedures outlined in the EPPO Operational Plan in the event of an earthquake of magnitude ≥ 4 (e.g. initial response actions, roles and responsibilities, situation assessment, coordination with other bodies, participation in coordinating bodies, and the convening of scientific committees). On October 16, 2025, a hybrid working meeting was held on issues related to seismic risk management in the workplace for EPPO staff, with the aim of assessing the Organization's Emergency (Evacuation) Plan and improving staff preparedness and response skills. Following the meeting, an earthquake drill was conducted in Athens and Thessaloniki. On November 20, 2025, a hybrid, experience-based seminar was held on the topic **“Fire Safety – Fire Protection in the Workplace”**, with the aim of improving personnel knowledge and skills in the use of firefighting equipment.

Moreover, the **extension of risk methodology to fire safety regulations as well as establishing new risk assessment and evaluation methodologies** is also fundamental to prevention. With regard to the extension of risk methodology to fire safety regulations, the subproject entitled “Implement a risk-based approach in fire safety inspections and consider involving private sector expertise in fire safety to alleviate pressures on the Fire Department”, within the framework of the RRF measure “Ease of Doing Business”, was completed in early April 2025. Subsequently, the working groups, tasked with upgrading administrative procedures and integrating digital services for fire risk assessment and evaluation management, continued their activities throughout 2025 and were granted an extension until April 2026, during which they are expected to submit their findings. Based on these developments, a new legislative framework will be established by September 2026, followed by the establishment of evaluation criteria for Fire Safety Offices, and the implementation of certified training programmes for Fire Safety personnel. Moreover, as regards new risk assessment and evaluation methodologies, the Law 5281/2026 (OJ A’ 28/25.02.2026) introduced accountability and organizational learning mechanisms, through the establishment of a Scientific Review Committee for large forest fires and an annual fire season Review Committee, with the obligation to draft an annual report and develop performance indicators for prevention, operational response, and restoration. Legislation on the activation of the National Database on Risks, Threats, and Disaster Losses, as well as the establishment of a Strategic Plan for Integrated Forest Fire Management and the initiation of the Registry of Certified Experts.

To **enhance prevention regulations and control mechanisms with regard to fire protection violations**, the working group established by decision of the Chief of the Hellenic Fire Service in March 2025 was granted an extension to submit its report by June 2026 at the latest, with a view to defining criteria for evaluating the effectiveness of the Fire Service’s control and inspection mechanisms. The necessary amendments to the relevant legal and regulatory framework will follow, together with the establishment of performance indicators for target-setting within the inspection mechanism, to be adopted by decision of the Chief by October 2026. In addition, a regulatory act upgrading the specifications and inspection procedures for active fire protection systems is expected to be issued by 30 June 2026.

To **enhance prevention regulations and control mechanisms with regard to fire protection violations**, the working group established by decision of the Chief of the Hellenic Fire Service in March 2025 was granted an extension to submit its report by June 2026 at the latest, in order to define the criteria for evaluating the effectiveness of the Fire Service’s control and inspection mechanisms. The establishment of performance indicators for target-setting within the inspection mechanism will be adopted by decision of the Chief by October 2026 and a regulatory act upgrading the specifications and inspection procedures for active fire protection systems is expected to be issued by 30 June 2026. In parallel, the new legislative framework, Law 5281/2026 (OJ A’ 28/25.02.2026) establishes new provisions for fire prevention and the amendment of existing provisions for fire suppression, including preventive measures such as Prevention Plans, controlled burn, rotational grazing, and streamlining the framework for mandatory clearing of plots, as well as suppression mechanisms, such as counter-fires (back fires). Legislation introduced the transformation of the Directorate for Combating Arson Crimes (D.C.A.C.), with new regulations regarding its organization, responsibilities, and investigative units.

In addition, the European emergency number which has proven to be a lifesaver in emergency situations, is being significantly upgraded with new functions leading to an optimized and constantly evolving communication environment, adapted also to the needs of people with disabilities. To this end the **“Installation of an Integrated Next Generation Emergency Call Management System (Next Generation 112)”** includes the supply and installation of an Emergency Call Management System with the capacity of 400 simultaneous users including Silent Button for the silent announcement of an incident, in hostage situations as well as protective measures. It also includes a call management software, integrated with a GIS software, which will allow communications through voice, video, real-time instant messaging with simultaneous geo-location capability, including communication in cases where there is no mobile network coverage. The project is of critical importance, since it is expected to enable the support of emergency communications and services to persons with disabilities among others, by strengthening their equal access through the adoption of next generation technologies. In March 2026, Phase 3 of the Next Generation 112 project, concerning the supply, configuration, and installation of off-the-shelf software and systems, was completed and accepted. The contract is progressing smoothly, with subsequent phases, user training, and pilot operations, currently in progress.

Finally, the supply of **mobile administration and on-site control centers** for each one of the **13 Regions (RRF)**, is set within the framework of a strategic National Disaster Risk Management that aims at strengthening the social and economic resilience. Their purpose is the on-site command and better coordination of the Fire Department and Civil Protection forces, in response to major natural disasters (extreme weather, floods, forest fires), geophysical phenomena or manmade incidents. Mobile Operations Centers include 4-wheel drive vehicles (vans) equipped with satellite communications systems, tethered drones and meteorological stations, thus having the ability to reach more inaccessible places on a rapid intervention basis. With regard to the implementation, the project is facing a delay due to force majeure. Notably, a fire broke out at the supplier’s facilities, in January 2026, resulting in damage to items scheduled for delivery. Given that the project will not be completed on time within the RRF schedule, the Ministry of Climate Crisis and Civil Protection has decided to remove it and make use of a different funding tool for its implementation. Delivery is postponed by 17 months, i.e., until 23 June 2027 and the items will be distributed partially.

Annex I: Measures tables

Table 9 Discretionary revenue measures (additional budgetary impact, % of GDP)								
Description	First budgetary impact	Labels	ESA	Account principle	Already adopted	2024	2025	2026
Interconnect POS & MyDATA (effect on VAT)	2024		D.2	Cash	Yes	0.24	0.05	0.00
Interconnect POS & MyDATA (effect on CIT)	2025		D.5	Cash	Yes	0.00	0.11	0.00
Working pensioners reform	2024		D.61	Cash	Yes	0.13	0.00	0.00
Reform of the taxation of self-employed	2024		D.5	Cash	Yes	0.24	0.00	-0.03
Reform of the Personal Income Tax	2026		D.5	Cash	Yes	0.00	0.00	-0.47
Decrease of social security contributions by 1 pp in 2025	2025		D.61	Cash	Yes	0.00	-0.24	0.00
Various other discretionary revenue measures	2025		P.11+P.12+P.131+D.39+D.7+D.9 (other than D.91)	Cash	Yes	0.00	0.39	0.00
Solidarity contribution on refineries for 2022	2023	#ENERGY-21	D.5	Accrual	Yes	-0.27	0.00	0.00
Solidarity contribution on refineries for 2023 applied in 2024	2024		D.5	Cash	Yes	0.20	-0.26	0.09
Increased energy revenues - price cap mechanism on renewables	2022	#ENERGY-21	D.2	Cash	Yes	-0.23	0.00	0.00
Various other COVID-related D.5 discretionary revenue measures	2024	#COVID-19	D.5	Cash	Yes	0.02	0.00	0.00
Various other D.2 discretionary revenue measures	2024		D.2	Cash	Yes	0.08	0.11	-0.02
Various other D.5 discretionary revenue measures (including the effect of the Digital Labour Card)	2024		D.5	Cash	Yes	0.18	0.35	0.20
Various other D.61 discretionary revenue measures (including the effect of the Digital Labour Card)	2024		D.61	Cash	Yes	0.15	0.02	0.02
Various other energy-related D.2 discretionary revenue measures	2024	#ENERGY-21	D.2	Cash	Yes	0.09	-0.09	0.00

Table 10 | One-off expenditures (additional budgetary impact, % of GDP)

Description	First budgetary impact	ESA	One-off	One-off type	Funded by EU	Account principle	Already adopted	2024	2025	2026
State aid and compensation to farmers for Daniel storm natural disasters	2024	D.9	Yes	Short-term emergency costs	No	Cash	Yes	0.17	-0.13	-0.03
Decision regarding disallowances and penalties	2025	D.9	Yes	Other	No	Accrual	Yes	0.00	0.12	-0.11

Annex II: Report on National Energy and Climate Plan

Regarding Greece's action taken under the five Energy Union dimensions (decarbonisation, energy efficiency, energy security, internal energy market & research, innovation, and competitiveness) — an overview is provided below.

1. Decarbonization

Greece is actively advancing its decarbonization strategy, aiming for climate neutrality by 2050. This commitment is outlined in its updated National Energy and Climate Plan (NECP), which sets ambitious targets for reducing greenhouse gas emissions and increasing renewable energy usage. In order to achieve the future targets for carbon neutrality, Greece utilizes available funding tools and sources (RRF, Decarbonisation Fund).

Key decarbonization targets include Renewable Energy Integration, Energy Efficiency and Infrastructure, the Islands' Decarbonization and GHG emissions reduction.

- Renewable Energy Deployment

A large number of projects and reforms are currently being implemented in this scope, mainly in the context of RRF and/or the REPOWER EU chapter.

** For more information see also the relevant paragraph in the "Annex Table 4 Reporting on SDGs 2026" file.*

- Islands' Decarbonization

The Decarbonization Fund for the Greek Islands is a tool that shall allow Greece to claim up to 25 million allowances under the EU ETS for the financing of projects aimed at the decarbonization of electricity consumption in Greek Islands. Since non-interconnected islands rely heavily (in cases, even exclusively) on fossil fuels for their electricity needs, those funds will significantly reinforce the reduction of the reliance on fossil fuels.

** For more information see also the relevant paragraphs in the "Annex Table 4 Reporting on SDGs 2026" file as well as 2025 – CSR 4 - Subpart 1*

- GHG emissions reduction.

In an attempt to reduce GHG emissions, action is being taken towards the decarbonization of energy-intensive industries. Specifically, the RRF investment Produc-e Green, whose 2nd sub-project focuses on the deployment of carbon capture, utilization and storage (CCUS) technologies, targets the development of Greece's first CO₂ storage facility. CCUS has long been recognised as a viable mitigation option for stabilising atmospheric greenhouse-gas concentrations.

Another landmark reform during this period was the establishment of a comprehensive legal framework for carbon capture and storage (CCS). Greece adopted Law 5261/2025 (A' 231), introducing the country's first integrated CCS regulatory regime. The law sets out a detailed licensing framework covering all stages of CCS activities, including exploration, capture,

transport, use, and storage of CO₂. It imposes strict monitoring, reporting, and environmental protection obligations, ensuring that operators maintain continuous oversight of CO₂ behaviour and promptly address any leakage risks.

- Interconnections and system expansion/enhancement projects

In the field of island interconnections with the mainland system, the electrical interconnection between the Greek islands and the mainland will play a crucial role in decarbonization by replacing local, diesel-based power generation with cleaner electricity increasingly sourced from renewables. These connections enhance grid stability, reduce greenhouse gas emissions, and facilitate the integration of wind and solar power generated both on the islands and the mainland. A number of significant projects are being implemented at the moment.

**Further information is available in 2025 – CSR 4 – Subpart 4 and in Annex Table 4 Reporting on SDGs 2026” file.*

2. Improving energy efficiency

Given the building sector’s outsized share of energy use, prioritising integrated mitigation and adaptation measures for the built environment is essential to cut emissions, boost resilience and reduce energy costs for households and businesses.

Towards this direction, a set of investments that promote renovation and energy efficiency of buildings are being implemented. These programs cover a large area of sectors: residential, public and business sector buildings. Indicatively a) all the “Exikonomo” programs, aimed at improving energy efficiency in buildings, both residential and commercial. They provide financial support in the form of subsidies and low-interest loans for energy-saving upgrades. These programs help reduce energy consumption lower carbon emissions, and cut energy costs for households and businesses, supporting Greece’s broader goals for sustainability and climate action, b) Changing Heating System and Water Heater: provides grants to households for the purchase and installation of new solar water heating systems and/or modern-technology heat pump systems and c) Promoting energy efficiency in municipal water and sewage companies: The program aims to reduce energy consumption and CO₂ emissions through energy upgrade interventions and improvements in the operational efficiency of municipal pumping stations.

Special terms and conditions for financial support towards the energy inefficient households are entailed in many of the programs, given that energy efficiency improvement programs implemented in the residential sector are expected to play a key role in alleviating the inherent vulnerability of citizens.

**A precise reference concerning their objective and implementation can be found in “Annex Table 4 4 - Reporting on SDGs 2026” file.*

3. Security of energy supply

With the aim of diversifying its energy sources, Greece is implementing a range of projects that strengthen its role as an energy and electricity hub in Southeast Europe, while positioning it as a key pillar of energy security and stability in the region.

Gas projects within Greece's National Natural Gas System (NNGS) including pipeline reinforcements, new compressor stations, and network expansions strengthen energy supply security by improving the grid's reliability, flexibility and resilience. These internal upgrades also enhance day-to-day-supply.

These internal upgrades also improve the system's ability to balance supply and demand on a daily basis, while supporting a more rapid and coordinated response in emergency situations. Overall, the increased capacity of the transmission network enables more efficient and secure distribution of natural gas across the country, ensuring uninterrupted supply and smoother system operation.

To achieve these objectives, several major projects are currently under development or/and construction. Indicatively, the most prominent ones are:

- The construction of the compression station in Komotini to enhance technical adequacy and capacity of the National Natural Gas System, including its capability to import natural gas into South-East Europe in the form of LNG is in the final testing phase for integration into the system
- The Greece-North Macedonia natural gas pipeline to be completed by 2026 aims to diversify the sources of natural gas supply in North Macedonia, by providing an alternative to the existing connection with Bulgaria, which currently serves as the sole supply route.
- The Compression station for the feeding of TAP (Trans Adriatic Pipeline) in Nea Mesimvria – Booster Compressor is scheduled to be completed by the end of 2026.
- Expansion (looping) of the Karperi–Komotini high-pressure pipeline branch, a priority project by DESFA, aims to enhance the capacity of the National Natural Gas Transmission System, enabling it to accommodate and transfer higher volumes of natural gas between the northern and southern parts of the network, allowing for more efficient movement of gas across Greece from entry points in the north to consumption centres and exit routes in the south. Its main objective is to remove existing congestion points, thereby ensuring firm and uninterrupted capacity at the new entry and exit points in the northern part of the NNGTS, as well as continuous access to the Virtual Trading Point (VTP). The alleviation of congestion is expected to enhance liquidity at the Greek VTP and to ensure non-discriminatory access for all users to the northern exit points, thereby contributing to the efficient functioning and overall benefits of the Greek gas market. It is scheduled for completion by 2028.
- The Construction of a small-scale LNG jetty at the Revythousa Terminal to be completed by the end of 2027, will serve the loading and unloading of LNG on small scale vessels in ports of Greece as well as the unloading of LNG vessels loaded at other European LNG terminals, thus allowing the terminal to optimize storage utilization.

Finally, the Ampelia compressor project, which reinforces the transmission system in southern Greece to ensure hydraulic adequacy under all user-selected entry-point scenarios and nominated quantities, was completed in 2025.

In addition to advancing decarbonisation, island-mainland interconnections also play a crucial role in enhancing the security of energy supply. These connections eliminate electrical isolation, enhance supply reliability, reduce the cost of energy produced, support environmental objectives and facilitate the large-scale integration of renewables in non-interconnected islands. The most important priority, in this regard, is the interconnection of the Aegean islands with the Continental System. On 24 May 2025, the interconnection of Crete with the mainland electricity grid entered into operation allowing for the phasing out of not-interconnected fossil fuel power plants and is expected to lower electricity bills. With the completion of the Cyclades Islands interconnections, this is expected to deliver more than €2 billion in savings between 2026 and 2029, primarily through lower public service obligation costs on electricity bills.

**Further information is available in 2025 – CSR 4 Subpart 4 and in Annex Table 4 - Reporting on SDGs 2026 file.*

Moreover, reinforcing the internal system is of pivotal importance. A major RRF project being in progress is that of the increase of the installed capacity in High/Medium Voltage substations of the Hellenic Electricity Distribution Network Operator (HEDNO), aiming to facilitate the connection of new RES generation units, by addressing the congestion of the distribution grid that prevents further growth of RES plants in specific areas with a high potential. The projects are expected to reduce grid management costs by at least €16 billion, while increasing grid capacity by 21 GW, significantly improving system efficiency and market liquidity.

Finally, the rising share of renewable energy in the national energy mix is increasing the need for energy-storage solutions. The increasing curtailment RES production and the rejection of green power are likely to intensify unless decisive measures are taken, such as the installation of Electricity Storage Stations (ESS). The National Energy and Climate Plan sets a target of installing 4,300 MW of electricity storage systems (ESS) by 2030.

Significant progress was achieved in integrating energy storage into the wholesale electricity market. By early 2026, the full regulatory framework governing the participation of energy storage systems had been completed, providing clarity on market access, remuneration mechanisms, and operational requirements. This regulatory readiness translated into tangible infrastructure development, with the first Battery Energy Storage System (BESS) being successfully connected to the Greek Transmission System Operator (TSO) grid on 31 March 2026. Moreover, around 700 MW of storage capacity is expected to be developed until August 2026, enabling excess renewable generation to be stored and dispatched during peak demand periods, thereby improving system efficiency and enhancing asset monetisation opportunities. This milestone represents a critical step in enhancing system flexibility, facilitating higher penetration of renewable energy sources, and improving overall grid stability.

In the same context, the Ministry of Environment and Energy (YPEN) notified the EU of a support scheme for ESS through competitive procedures. As a result, three competitive tenders were conducted for granting investment and operational aid to ESS projects.

**More analytically see investments “Support of the installation of storage systems to enhance RES penetration in “Annex Table 4 - Reporting on SDGs 2026 file.*

4. Energy market

Between April 2025 and April 2026, the Greek electricity market experienced a period of accelerated transformation, driven by regulatory reforms, digitalisation, and the integration of new technologies. In this context, the Hellenic Electricity Distribution Network Operator (HEDNO) continued rolling out smart meters, enabling the gradual activation of demand-side participation mechanisms and supporting a more flexible, consumer-centric electricity market. These efforts were further supported by the Recovery and Resilience Facility (RRF) reform on the “Regulatory framework towards a smart grid,” which promoted the adoption of digital technologies and more efficient energy consumption management.

A major milestone during this period was the activation of dynamic pricing in the retail electricity market. Following the issuance of the relevant Ministerial Decision (OJ/B/6565/2025), dynamic pricing contracts became effective as of 1 February 2026. This development marked a significant step towards consumer empowerment, allowing customers to adjust their consumption patterns in response to wholesale market price signals, particularly benefiting from periods of low prices driven by high renewable energy production. The framework complements the ongoing rollout of smart meters, which are essential for enabling real-time consumption measurement and billing. A Revision and Reform of the Social Household Tariff Scheme is also scheduled to take place by the end of 2026.

As part of the continued support measures for the agricultural sector, the Greek government decided to further strengthen the “GAIA” tariff scheme by extending its duration by two additional years from April 2026. The revised framework provides farmers and agricultural cooperatives with one of the lowest available electricity rates in the market. This extension enhances price stability and predictability for rural consumers, further reducing energy costs compared to previous arrangements and reinforcing the competitiveness and resilience of the agricultural sector.

5. Research, innovation and competitiveness

The “Produc-E Green” scheme, through its 1st subproject provides grants to industrial production units to establish capacity for manufacturing products and services that advance the green economy and foster innovation.

The digitalization of the energy system and the development of smart grids are closely linked to innovation and competitiveness in the energy sector by enabling more efficient, reliable, and flexible energy management. These technologies allow for real-time monitoring and better integration of renewable energy sources, allowing energy providers to optimise operations, reduce costs and offer new services that foster a more dynamic and competitive market. Key initiatives driving this transition include HEDNO’s smart-meter rollout and IPTO’s grid-modernisation programme.

Annex III: Hellenic Fiscal Council opinion



Athens, 29th of April 2026

Assessment of the compliance of the budgetary outturns data reported in the Annual Progress Report 2026

The Hellenic Fiscal Council (HFISC) was established as an independent fiscal authority under the law 4270/2014. HFISC submits the current assessment of the compliance of the budgetary outturns data reported in the Annual Progress Report 2026 (APR 2026) as stipulated in Regulation (EU) 2024/1263 (Art. 23) of the European Parliament and of the Council.^{1,2}

This assessment takes into account the following:

- a) The APR 2026 macroeconomic scenario and budgetary forecasts that have been communicated by the Ministry of Economy and Finance (MinFin) to HFISC on 16 and 24 April 2026, respectively, and the technical dialogue between experts from MinFin and HFISC.
- b) The Council Recommendation of 21 January 2025 endorsing the national medium-term fiscal-structural plan of Greece.³
- c) The Council Recommendation allowing Greece to deviate from the maximum growth rates of net expenditure as set by the Council under Regulation (EU) 2024/1263 (Activation of the national escape clause).⁴
- d) The most recent data published from the Hellenic Statistical Authority (ELSTAT) covering the entire year 2025.⁵
- e) The Draft Budgetary Plan 2026 (DBP 2026), State Budget 2026 (SB 2026) projections as well as those of the Medium-Term Fiscal-Structural Plan 2025-2028 (MTP 2025-2028).^{6,7,8}
- f) The European Commission's (EC) 2025 Autumn Forecasts, along with main economic indicators and macroeconomic forecasts of leading international and national institutions for the Greek economy.⁹

¹. A comprehensive analysis of macroeconomic and budgetary developments of the Greek economy will be included in the forthcoming HFISC bi-annual report.

². The new Economic Governance framework entered into force on April 30th, 2024: Regulation (EU) 2024/1263 of the European Parliament and of the Council of 29 April 2024 on the effective coordination of economic policies and on multilateral budgetary surveillance and repealing Council Regulation (EC) No 1466/97 (OJ L 2024/1263), Council Regulation (EU) 2024/1264 of 29 April 2024 amending Regulation (EC) No 1467/97 on speeding up and clarifying the implementation of the excessive deficit procedure (OJ L, 2024/1264, 30.4.2024) and Council Directive (EU) 2024/1265 of 29 April 2024 amending Directive 2011/85/EU on requirements for budgetary frameworks of the Member States (OJ L, 2024/1265, 30.4.2024).

³. [OJ L 2024/1263, 10.2.2025.](#)

⁴. [OJ C, C/2025/3965, 20.08.2025.](#)

⁵. Hellenic Statistical Authority, press releases 06/03/2026, [Quarterly National Accounts \(provisional data\) - Annual National Accounts \(estimates\)](#) and 22/04/2026, [Fiscal Data \(1st notification\)](#).

⁶. [Draft Budgetary Plan 2026, Ministry of Finance, October 2025.](#)

⁷. [State Budget 2026 \(In Greek\) – Ministry of Economy and Finance, November 2025.](#)

⁸. [Medium-Term Fiscal-Structural Plan 2025-2028, Ministry of Finance, October 2024.](#)

⁹. [European Commission, 2025 Autumn Economic Forecast for Greece, November 2025.](#)

The operational rule

The MTP 2025 - 2028 had set a recommended net primary expenditure growth target of 3.7% for Greece in 2025 (see Table 1). The observed expenditure growth was 2.9% in 2025 mainly due to higher-than-anticipated impact of discretionary revenue measures (DRMs), that was initially projected at €0.1 billion (October 2025), whilst the actual implementation resulted in higher revenues performance of approximately €1.1 billion. At the same time, total expenditure was lower than initially estimated. Overall, the combined effect of higher revenues from DRMs and lower spending kept net primary expenditure below the recommended threshold, creating fiscal space to support higher expenditure growth over the period 2026 – 2028. In cumulated terms, net primary expenditure growth for 2025 stood at 2.8%, well below the recommended 6.5%. In the control account, the cumulated balance reached -1.4% of GDP and improved further to -1.6% of GDP after accounting for flexibility related to increased defence expenditure, remaining consistent with the new fiscal framework.¹⁰

The improved tax revenues in 2025 vis a vis 2024 has been mainly attributed to stronger tax and non-tax collections: increased household incomes; a decline in unemployment (higher revenues from social security contributions); improved revenues from legal entities; higher dividends and better performance by public entities. As a result, in 2025 the primary surplus reached 4.9% of GDP, significantly exceeding the 2.5% projected in the MTP 2025 - 2028 and the 3.6% target set in the DBP 2026. Similarly, the headline balance recorded a surplus of 1.7% of GDP, compared to a projected deficit of -0.6% in the MTP 2025 - 2028 and a surplus of 0.6% in the DBP 2026.

In 2026, annual net primary expenditure growth is estimated at 7.5%, exceeding the 3.6% recommended in the MTP 2025–2028 (see Table 1). In cumulative terms, growth is projected at 10.6%, slightly above the recommended 10.3%. The cumulative balance of the control account stands at 0.2% of GDP and adjusts to -0.1% of GDP after accounting for flexibility related to increased defence expenditure, thereby providing some fiscal space for 2026.

For 2026, the Ministry of Finance projections indicate an improved fiscal outlook between October 2025 and April 2026. The primary balance has been revised upward from 2.8% to 3.2% of GDP, while the headline balance has improved from a deficit of -0.1% of GDP to a surplus of 0.2%. These improved results are conditional on additional measures that may be required if the energy crisis intensifies.

The continuation of primary fiscal surpluses, anchored in a nationally determined fiscal rule framework that fully aligns and complements the fiscal rules of the EU, represents a calibrated policy stance aimed at reconciling fiscal prudence with macroeconomic stability. Nowadays, within a post-program environment, this approach signals a transition from externally imposed conditionalities to a domestically owned fiscal strategy. Fiscal rules at national and EU level, if properly designed and institutionally safeguarded, enhance policy credibility, support debt sustainability, strengthen investor confidence and ultimately enhance economic growth.

¹⁰. According with the Article 2 par. 2 of Regulation (EC) 1467/1997: “The Commission shall prepare a report in accordance with Article 126(3) TFEU where... the deviations recorded in the control account of the Member State exceed: (a) either 0.3 percentage points of GDP annually, (b) or 0.6 percentage points of GDP cumulatively.” Following the activation of the national escape clause, these thresholds became more flexible.

Table 1: Observed and Recommended net expenditure, Control account, Augmented control account

			2023	2024	2025	2026*
Observed net expenditure						
1.	Total expenditure	bn NAC	111,3	113,9	119,9	131,1
2.	Interest expenditure	bn NAC	7,6	8,2	7,8	7,9
3.	Cyclical unemployment expenditure	bn NAC	0,3	0,1	-0,1	-0,2
4.	EU funded expenditure	bn NAC	5,7	5,9	8,4	12,5
5.	National co-financing of EU programmes	bn NAC	0,7	0,7	0,8	1,2
6.	One-offs expenditure (levels, excl. EU funded)	bn NAC	0,3	0,4	0,4	0,0
7.	Net expenditure (before DRMs) (1-2-3-4-5-6)	bn NAC	96,7	98,5	102,5	109,7
8.	<u>Change</u> in net expenditure before DRMs (D7)	bn NAC		1,9	4,0	7,2
9.	DRM (annual incremental impact, excl. one-offs)	bn NAC		2,0	1,1	-0,5
10.	Annual <u>change</u> in net expenditure (after DRMs) (8-9)	bn NAC		-0,1	2,9	7,7
Annual and cumulated deviations						
11.	Observed net expenditure growth (10(t) / 7(t-1))	% change		-0,1	2,9	7,5
12.	Recommended net expenditure growth	% change		2,6	3,7	3,6
13.	Annual deviation ((11-12) x 7)	bn NAC		-2,7	-0,8	4,0
14.	Cumulated deviation (cumulated from 13)	bn NAC		-2,7	-3,4	0,6
15.	Nominal GDP	bn NAC	224,7	236,7	248,4	261,3

Control account			2023	2024	2025	2026*
16.	Annual balance (13/15)	% GDP		-1,1	-0,3	1,5
17.	Cumulated balance (14/15)	% GDP		-1,1	-1,4	0,2

Augmented control account			2023	2024	2025	2026*
18.	Recommended net expenditure growth after removing safeguards	% change		2,6	3,7	3,6
19.	Flexibility from removing the safeguards (cumulated) ((18-12) x 7(t-1) + 19(t-1))	bn NAC		0,0	0,0	0,0
20.	Flexibility from removing the safeguards (19 / 15)	% GDP			0,0	0,0
21.	Defence expenditure	% GDP	2,3	2,2	2,4	2,6
22.	Flexibility from increases in defence expenditure (21 - 21(2021/24)) (**)	% GDP			0,2	0,3
23.	Cumulated balance after flexibility (17 - 20 -22)	% GDP			-1,6	-0,1

(**) The amount has a lower bound of 0 and an upper bound of 1.5 % of GDP.

Source: MinFin (April 2026), ELSTAT, HFISC data processing.

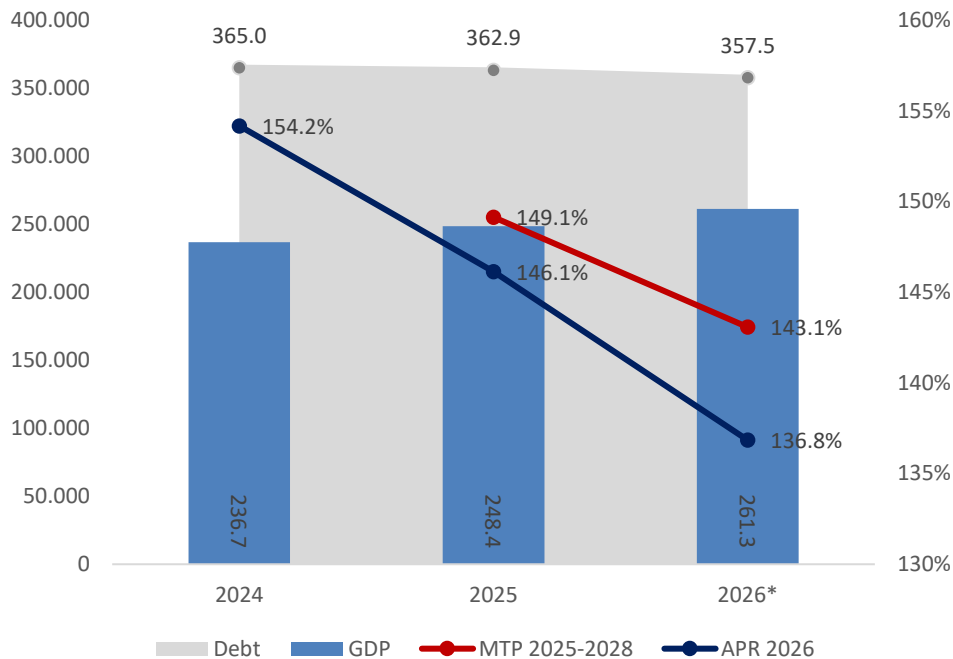
* Given that the control account can only be calculated on the basis of outturn data, here is just an estimation.

Debt

According to ELSTAT's latest announcements, the general government debt-to-GDP ratio is estimated at 146.1% in 2025, reflecting a notable decline of about 8 percentage points relative to 2024 (see Figure 1). Projections from MinFin (APR 2026) indicate that this rapid consolidation will continue into 2026, with the ratio expected to fall further to 136.8% of GDP, implying an additional reduction of 9.3 percentage points. The projected downward trajectory tracks comfortably below the critical upper limits for long-term debt sustainability defined in medium-term (MTP 2025-2028) forecasts. Operating safely beneath this strict sustainability ceiling underscores the effectiveness of recent fiscal adjustments and provides the country with significant structural headroom.

This accelerated debt consolidation trajectory is primarily driven by robust nominal GDP growth and the marked improvement in the primary fiscal balance. A decomposition of the debt dynamics reveals that over 2024-2025, primary surpluses contributed roughly 5 percentage points annually to the decline in the debt ratio, with a somewhat smaller contribution projected for 2026. The snowball effect exerted a strong favorable impact, though moderating after 2024, as the debt-reducing effects of inflation and real growth outweighed the upward pressure from interest rates. In turn, this disciplined performance and adherence to safe debt trajectories have directly bolstered the country's sovereign creditworthiness, driving successive upgrades by international rating agencies and cementing its investment-grade status. These positive rating actions reflect strong market confidence in Greece's economic resilience and translate into more favorable borrowing conditions. Notwithstanding these achievements and the comfortable margin below sustainability limits, it remains essential to uphold a highly prudent fiscal stance, as the still-elevated absolute level of debt necessitates continued vigilance, particularly within the current context of heightened global uncertainty.

Figure 1: Debt of General Government



Source: MinFin (April 2026), ELSTAT, HFISC data processing.

Upside-downside risks

On the positive side, the absorption of resources from the National Recovery and Resilience Plan (NRRP) continues to support public and private investment and hence sustainable economic growth. Also, the stronger-than-expected primary surplus of 4.9% of GDP in 2025 (against a target of 3.7% in the State Budget 2026) reveals a strong fiscal performance, which is anticipated to persist in the medium term to safeguard the downward debt trajectory. Structural reforms, particularly those targeting tax and institutional efficiency, along with recent sovereign credit rating upgrades, are expected to further support growth and thereby contribute to significant debt reductions.

On the negative side, the global economy is going through a period of significant change. In addition to trade policy uncertainty, increasing and severe geopolitical tensions from Ukraine to Middle East raise a number of challenges, both at economic and national security level. At economic level, the geopolitical oil price shocks hurt economic activity and increase the cost of living. At national security level, there is need for more public defense spending, always in coordination with our EU partners. Such developments pose increasing fiscal challenges due to unexpected spending needs, potentially straining the fiscal framework. Structural impediments such as labor market inefficiencies, low productivity growth, and demographic headwinds, especially population ageing, could further weigh on medium-to long-term growth and public finances.

Greece's high public debt and debt repayment obligations require fiscal prudence. Maintaining fiscal discipline is essential to ensure economic stability and reinforce confidence in the country's economic management. Simultaneously, advancing structural reforms in public administration, product and labor markets, and the energy sector, will enhance productivity and promote sustainable and inclusive growth.

For the Hellenic Fiscal Council

The Chairperson

Anastasia Miaouli



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