Annex B

Reporting Protocol

This project has received funding from the European Union's Single Market Programme (SMP) under grant agreement No. 101143477, and is being executed in direct cooperation with the Enterprise Europe Network

Annex B – Reporting Protocol

As a funded beneficiary of EENergy, there are responsibilities associated with reporting the progress and outcomes of the implementation of the funded energy efficiency activities as defined in Annex A of the contract to which this document is Annex B.

Following the completion of the activity implementation, each funded beneficiary must report the implementation and outcome of the activity. This is a prerequisite for the payment of the grant to be approved. In particular, activity-relevant data must be reported, which must credibly demonstrate the implementation of the approved application as described in Annex A. Hereby, the funds provided by EENergy must be used for the implementation of the actions defined in Annex A and resulting in improved energy efficiency for the beneficiary SME. The contractual aim of the activities is to achieve at least a 5% reduction in energy consumption within an appropriate scope.

The reporting will include:

• Definition, confirmation and specification of the scope of the action to specify the context in which the action is performed and to define the basis to calculate the consumption reduction. The scope is as defined in Annex A (the approved application form). The scope may be adjusted by the funded beneficiary at the reporting stage in order to be more appropriate to the actions actually carried out, provided that the new scope encompasses all the activities implemented as per the approved application and claimed for reimbursement (up to EUR 10 000).

• Proof of expenditure via certifications / invoices / reports / manufacturers' declarations proving the implementation of the action, as well as payment transaction reference(s) corresponding to the expenditure(s). The payment must have been made from the bank account provided in the financial identification form of Annex D.

• Energy bills, consumption data, certifications, reports, manufacturers declarations, or other means to prove >5% energy consumption reduction related to the defined scope and the implemented activities as defined in the approved application form (Annex A), and as will be requested in the dedicated reporting tool, to be hosted on the SurveyCTO platform. If needed, further clarifications requests were sent via e-mail from Help Desk directly to the company.

For further details please make reference to the document: "EENergy Reporting Guide" published on the EENergy project website.

Reporting periods

The beneficiary is required to report both the implementation of the EENergy action, and their company-level data, in the reporting period in January 2026. This is the only period during which reimbursement of EENergy-eligible costs can be requested.

The Reporting Period Opens 1st of January and closes on 31st of January 2026

The beneficiary is expected to reach the minimum 5% energy reduction goal by the end of 2025 in order to report in this period. The full report together with all supporting documents must be submitted by the 31st of January 2026. If required, the EENergy reporting review team will ask the

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beneficiary for clarifications in the form of additional explanations and/or additional supporting documents.

If the reporting is fully completed by this date (all required documentations and clarifications are submitted), the reimbursement payment will be processed by 28th February 2026. If more time is needed to clarify the reporting information, the payment may be correspondingly delayed.

Deadline to complete and provide the declaration of honour: 31st of January 2026

If the beneficiary has not yet reached the 5% reduction goal but can credibly expect to reach the 5% goal by July 2026, they will have to fill out a declaration of honour committing to reaching the goal. This will include an explanation of why the 5% goal has not yet been reached, and a justification of how it will be reached in the near future. The Declaration of Honour must still be accompanied by evidence of expenditure of the EENergy funds in order to receive the reimbursement. In this instance, the reimbursement will be processed by 28th February 2026 assuming all documentation is complete.

Reporting Requirements

Upon conclusion of the activities foreseen in the approved application form (Annex A), the beneficiary must report both the use of funds, and data supporting the achievement of the 5% reduction goal.

Use of funds reporting

The funds provided by EENergy must be used exclusively for the activities set out in the approved application form of Annex A, to purchase/pay for equipment/services/courses provided by external third parties. At the reporting stage, the beneficiary will be requested to provide, via the SurveyCTO reporting tool, all documentation necessary to demonstrate the **eligible** expenditure of funds. **Only expenditure which has taken place at the time of reporting will be eligible for reimbursement.**

Invoices

Each cost item must be evidenced with an appropriate document indicating the incurred expenditure and corresponding proof of payment. Only invoices or bills will be accepted which clearly show:

- The invoice number
- The invoice date
- The legal name and address of the invoice recipient (the funded beneficiary)
- The legal name and address of the third party providing the services.
- The total cost of the investment/service in original currency and any additional taxes incurred such as VAT
- The payment or bank details of the supplier (IBAN and SWIFT/BIC code)

The legal name and address of the beneficiary must match that specified in Annex A and Annex C.

Purchase orders and pro-forma invoices will not be accepted.

The maximum number of invoices that can be reported is 10.

Payment of services

Evidence of the payment of the funds corresponding to each cost item must also be provided at the reporting stage. The following documents will be accepted:

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- **Single** bank transaction references corresponding to the payment of the invoice, clearly showing:
  - The date of the payment.
  - The IBAN and SWIFT/BIC code of the source account. **This must match the information provided in Annex D.**
  - The legal name and address of the owner of the source account (the funded beneficiary). **This must match the information provided in Annex A and Annex C.**
  - The IBAN and SWIFT/BIC code of the destination account. **This must match the information provided on the supplier invoice.**
  - The payment total in original currency. **This must match the total provided on the supplier invoice.**
- Transaction exports from PayPal, Klarna, or similar platforms are accepted as long as the payment total, supplier, and addressee are clearly shown, and these are supported by a corresponding bank transaction reference to the platform.
- A signed, stamped, and dated statement from the supplier confirming receipt of payment for the services/investment provided.

The following will **not be accepted**:

- Full bank statements containing many other transactions unrelated to the EENergy costs.
- Screenshots from online banking statements.
- Screenshots or exports from digital accounting systems.

Cost Eligibility

For the avoidance of doubt, a non-exhaustive list of **non-eligible costs** is provided here:

- Fees associated with late payments, delayed payments, or financing.
- Taxes on company operations (e.g., corporation tax)
- External Taxes (e.g., VAT*)
- Equipment depreciation
- Travel costs
- Attendance to conferences or trade shows
- Reverse leasing

Any internal company costs including:

- Salaries and wages
- Internally invoiced goods & services
- Internal beneficiary costs associated with the implementation of the activities or the gathering of data for reporting purposes
- Overhead

* VAT is eligible for reimbursement in certain specific cases. Please consult the VAT guidelines published on the project website. Note, simply being a company not registered to pay VAT **does not make the VAT cost eligible for your company.**

5% energy consumption reduction reporting

The beneficiary will be required to provide data proving the 5% energy consumption reduction – either in terms of a foreseen reduction or an already achieved reduction, depending on type of investment

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– The information must be based on objective data and must document the >5 % reduction in energy consumption within the scope of the action.

The beneficiary may fall within one or more of the following 3 case scenarios, on the basis of type and quantity of investments foreseen in their approved application (Annex A):

Investment action

The beneficiary has carried out one or more of the following Investment Actions: Implementation, acquisition, purchase, and/or installation of new software, hardware, equipment, or other technologies in equipment.

The beneficiary will be asked to insert data and documents, referring to energy consumption in the before and after investment/s situations, in the Survey CTO dedicated tool, to which the beneficiary will receive a link no later than December 2025.

As an example, taken from the REPORTING GUIDE:

Please describe here the calculation you made to estimate the above %.

1. **How did you calculate your baseline energy consumption before the investment?**

Indicate the figures and calculations you have applied to estimate the amount of energy you consume on average in your scope/unit of reference in the period of reference before the investment. Please describe the elements/factors you took in consideration to calculate your energy consumption in the reference period and/or conditions.

For example: We produce plastics. Our old light system was based on halogen lamps. We considered a spring month, with about 10 hours of daily light. We calculated a daily consumption of 12 kWh (functioning for 2 hours per day) multiplied by 21 days: 250 kWh.

2. **How did you calculate your baseline energy consumption after the investment?**

Indicate the figures and calculations you have applied to estimate the amount of energy you consumed on average in your company/unit in the period of reference, after the investment. Please describe the elements/factors you took in consideration to calculate your energy consumption in the reference period and/or conditions.

For example: Our new light system is LED lamps. We considered a fall month, with about 10 hours of daily light. We calculated a daily consumption of 1.2 kWh (functioning for 2 hours per day) multiplied by 21 days: 25 kWh.

3. **How do you compare them?**

Indicate the parameters and reason for comparing the two baselines.

For example: We compared directly the nominal consumptions in similar usage conditions

Consultancy action (incl. energy audits)

Where the beneficiary has carried out a consultancy action including energy audits, that generates a measurable >5% saving within the reporting period, the beneficiary is requested to report data using the afore mentioned tool.

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In cases where the consultancy action will generate the >5% saving after December 31st 2025, the beneficiary is requested to sign a declaration of honour stating that the >5% saving will be reached by July 2026 along with a justification of how this will be done.

Skills and Training Action

Where the beneficiary has carried out one of the following Skills and Training actions: trainings, courses, classes, and/or programs for education and upskilling of employees in energy efficiency topics, that generates a measurable >5% saving within the reporting period, the beneficiary is requested to report data using the afore mentioned tool.

In cases where the skills and training action will generate the >5% saving after December 31st 2025, the beneficiary is requested to sign a declaration of honour stating that the >5% saving will be reached by July 2026 along with a justification of how this will be done.

Combination of Actions

If a mix of investment, consulting, and/or training is being performed, the following rules apply:

- If investment is involved, achieving a >5% reduction on the level of the investment will be considered sufficient as long as the other consulting/training actions are within a comparable relevant scope.
- If a mix of training and consultancy is carried out, the declaration of honour must be in reference to a scope, which covers both/all actions.

Following the completion of the requested data and documents proving the >5% reduction, the beneficiary will move on to the approval state, where, if accepted, the beneficiary will go on to the payment procedure.

“After” picture

Beneficiaries will be required to upload an “after” picture showing the implementation of the action. This picture will be used for dissemination purposes and should be directly comparable to the “before” picture uploaded as Annex F of the contract.

Audits

Random control checks will be carried out and a subgroup of the beneficiaries will receive an audit visit with the purpose of checking the accomplishment of the action and specifically proof of the achievement of the >5% energy consumption reduction as well as to determine, whether the funds have been used as reported. This is applicable to any of the three types of actions: (i) investment, (ii) consultations, (iii) training and capacity building

The Beneficiary will be informed about the control check at least two weeks before the actual date of the visit.

Following the random control checks the beneficiary will receive an evaluation report. In case the report shows non-compliance with the approved application statements, the financial statements and/or with the objective of >5% consumption reduction, the grant will be revoked, and the funds will be revoked.

Any activities carried out with the main purpose of generating income by the use of EENergy funds will be considered ineligible and non-compliant and dealt with as per the non-compliance procedure

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mentioned above. For example, if a beneficiary uses EENergy funds to install excess / surplus Photovoltaic capacity for the purpose of selling the additional electricity back to the grid for profit purpose, this would be considered non-compliant.

More information on the obligations of the beneficiary can be found in the subgrant agreement to which this document is Annex B.

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