



Specifications

Version updated on: 12th October 2026

TABLE OF CONTENTS

1. INTRODUCTION.....	3
2. CONTEXT	3
2.1 Regulatory context	3
2.2 Purpose of the programme.....	4
3. ELIGIBLE COMPANIES	5
4. CONCEPT	5
5. SCOPE OF THE MISSION, METHODOLOGY AND DELIVERABLES	5
5.1 Decarbonisation and energy.....	6
5.2 Water	8
5.3 Circularity and resource use	9
5.4 Environmental action plan.....	10
5.5 Overall deliverables of the mission	11
5.6 Closure and follow-up of the Fit 4 assessment.....	12
6. LEGAL BASIS	13
7. NATURE AND AMOUNT OF ELIGIBLE COSTS.....	13
8. PROCEDURE	14
9. SELECTION OF CONSULTANTS: CONDITIONS OF ACCESS TO LISTING AND REQUIRED COMPETENCES	16
9.1 Skills and qualifications	16
9.2 Listing procedure	17
9.3 Duration of the listing.....	18
10. OBLIGATIONS	19
10.1 Obligations of the service provider	19
10.2 Obligations of the beneficiary company	20

1. INTRODUCTION

The Fit 4 programmes enable Luxembourg companies to access the expertise of specialised consultants and public subsidies in order to strengthen their performance through innovation, digitalisation and sustainability. They include an in-depth assessment as well as a personalised roadmap, specifying the priorities, concrete actions and investments recommended to the company. These programmes do not cover the funding of the implementation of the recommended actions, which may nevertheless be eligible for other support schemes.

This specifications document defines the conditions for implementing the **Fit 4 Sustainability** programme. This programme aims to co-finance studies that analyse and reduce the environmental impact of companies, by mobilising sustainability experts who have been rigorously selected and referenced by Luxinnovation. The programme aims to produce useful and concrete recommendations for beneficiary companies, while ensuring the quality, independence and relevance of the interventions.

This document defines in particular:

- The scope of the programme and the expected deliverables;
- The subsidy rates and thresholds;
- The eligibility conditions for beneficiary companies;
- The conditions for access to the referencing of service providers;
- The procedures to be followed;
- The respective obligations of the service providers, beneficiary companies and Luxinnovation.

2. CONTEXT

2.1 Regulatory context

In a world of limited natural resources, whose prices fluctuate regularly, and in which pollution and waste management are becoming ever greater challenges, it is essential to optimise the use of the resources available within the territory.

The "Corporate Sustainability Reporting Directive" (CSRD) (EU 2022/2464)¹ requires companies falling within its scope to publish a non-financial report in accordance with the European Sustainability Reporting Standards (ESRS) defined by the European Financial Reporting Advisory Group (EFRAG), with limited and then reasonable assurance of the information published. The ESRS cover environmental, social and governance issues, including climate change, biodiversity and human rights.

The "Omnibus I" directive, adopted at first reading by the European Parliament in April 2025 and whose trilogue process with the Council of the EU is nearing completion, provides for substantial adjustments to the initial CSRD framework: a two-year postponement for large companies not yet subject to it (2026 → 2028) and for listed SMEs (2026 → 2028), a significant reduction in scope — with around 80% of the companies originally targeted excluded from the mandatory scope — flexibility for certain subsidiaries where the group publishes consolidated reporting, and an extension of the transitional period for non-EU companies generating more than €150 million in the EU (2028 → 2030).

¹Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting (Text with EEA relevance), <http://data.europa.eu/eli/dir/2022/2464/oj>

In this context, on 3rd July 2026 the European Commission adopted revised ESRS and a voluntary reporting standard for smaller companies². The revised ESRS, which are shorter and more readable, reduce the number of mandatory data points by more than 60% and the total number of data points by more than 70%, with the aim of reducing reporting costs by more than 30% per company. The voluntary standard provides a proportionate reference framework for companies outside the scope of the CSRD, while introducing a "*value chain cap*": companies subject to the CSRD may not require their suppliers to provide information beyond what this voluntary standard covers. These two delegated acts are subject to the scrutiny period of the European Parliament and the Council (2 months, extendable by 2 months) before they enter into force.

In Luxembourg, an amendment to the law transposing the CSRD is expected; the government has indicated that reporting for the 2025 financial year would not be mandatory. Despite these postponements and simplifications, value chain requirements remain a central lever: companies subject to the CSRD request ESG data from their suppliers, including SMEs that are not subject to the directive. The voluntary standard adopted on 3rd July 2026 now provides a proportionate framework for responding to these requests, without making them binding beyond the defined cap.

The amended Law of 15th December 2020 on climate and the Integrated National Energy and Climate Plan (NECP) for the period 2021-2030³ aim to strengthen the link between energy policy, climate action and Luxembourg's economic development, making the country a pioneer of a successful national energy transition built around the pillars of "zero carbon", "circularity" and "renewable energy".

These objectives can be achieved in particular by optimising the resources used (water, energy, etc.) to produce — for example through the use of alternative energy sources and information and communication technologies (ICTs) — and by moving towards a circular economy with limited or even zero waste, through the design of products and services that generate neither waste nor pollution, or by extending the useful life of products and of the materials they contain.

2.2 Purpose of the programme

The Fit 4 Sustainability programme has a dual purpose: to respond to the government policy orientations described above, but also and above all to support companies in a voluntary approach to competitiveness and long-term resilience. In a context where value chain requirements, customer and investor expectations, and growing pressure on natural resources are profoundly transforming business models, sustainability is no longer merely a regulatory obligation: it is a strategic lever for differentiation and longevity.

This programme should enable companies to link their activity to the government initiatives, which aim to establish a competitive, resilient and sustainable industry in Luxembourg. It is aimed at any company wishing to anticipate changes in its environment — whether regulatory pressures, customer requirements or resource-related risks — and to turn these constraints into concrete performance opportunities.

² COMMISSION DELEGATED REGULATION (EU) 2026/1560 of 3 July 2026 supplementing Directive 2013/34/EU of the European Parliament and of the Council by establishing voluntary sustainability reporting standards for undertakings protected by the value chain cap, https://eur-lex.europa.eu/legal-content/FR/TXT/PDF/?uri=OJ:L_202601560

³ Luxembourg's Integrated National Energy and Climate Plan for the period 2021-2030, https://environnement.public.lu/dam-assets/documents/klima_an_energie/pnec/pnec-24-vf.pdf

3. ELIGIBLE COMPANIES

The Fit 4 programmes are open to **companies of all sizes** that meet the following cumulative conditions:

- hold a valid [business permit](#) issued by the Ministry of the Economy;
- have their registered office in Luxembourg;
- carry out an economic activity as their principal activity.

4. CONCEPT

The Fit 4 Sustainability programme enables companies to apply for a grant to co-finance the fees of an expert who carries out an "environmental study", that is, an assessment of one or more of the environmental impacts of the company's activity, supplemented by a detailed and costed roadmap, the implementation of which should enable the company to reduce this impact.

Please note: no regulatory compliance measure may be the subject of a public aid application. Consequently, no environmental study required by regulation may give rise to a grant application under this programme.

The study is carried out by experts previously referenced by Luxinnovation. The total duration of the mission is, in principle, limited to 6 months.

Luxinnovation designs and steers the programme, references the consultants that meet the programme requirements, and ensures that each Fit 4 Sustainability project meets the criteria set out in this document. The public subsidies linked to the programme are granted to the beneficiary companies by the Ministry of the Economy, in accordance with the applicable legal framework.

5. SCOPE OF THE MISSION, METHODOLOGY AND DELIVERABLES

The company may choose one or more of the themes presented below, depending on its activities, its environmental challenges and its development priorities.

The expert defines, in agreement with the company, the scope of the study or studies to be carried out. The expert ensures consistency between the different analyses when several themes are selected, in particular as regards data, assumptions, scopes and indicators.

Each thematic study must:

- be based on a recognised, documented methodology suited to its purpose;
- specify the organisational, operational or product scope adopted;
- describe the data used, their origin and their level of quality;
- document the assumptions, the emission or conversion factors and any estimates;
- present the limits, uncertainties and exclusions of the analysis;
- identify the main impacts, sources of consumption or opportunities for improvement;
- contribute to the common environmental action plan described in section 5.4.

5.1 Decarbonisation and energy

As part of the programme, the company may commission a greenhouse gas (GHG) emissions assessment, an energy audit or a coherent combination of these two analyses.

The study may cover buildings, processes, equipment, transport activities, energy purchases and, more broadly, any sources of emissions or consumption relevant to the company's activity.

5.1.1 Reference frameworks applicable to energy audits

Depending on their purpose, scope and level of detail, energy audits must be based in particular on the following reference frameworks:

- **EN 16247-1**, which defines the general requirements for energy audits;
- **ISO 50001**, on energy management systems, where the study forms part of a structured approach to the continuous improvement of energy performance;
- **ISO 14001**, on environmental management systems, where the analysis is part of a broader approach to controlling environmental impacts;
- any other national, European or international standard or method relevant to the sector of activity and the scope of the study.

Reference to a management system standard does not imply that the company must implement or obtain the corresponding certification. The reference framework chosen must be proportionate to the objectives of the study and clearly stated in the report.

Please note: no aid is granted for energy audits carried out to meet the obligations laid down in Article 11 of the amended Law of 5th August 1993 on the rational use of energy. Aid may nevertheless be considered where the audit carried out under the programme has a scope or level of analysis that complements the audits required by that law, subject to compliance with the applicable conditions.

5.1.2 Reference frameworks applicable to GHG emissions assessments

GHG emissions assessments must be carried out using a recognised and explicitly identified method. They may be based in particular on:

- the Bilan Carbone® method, in particular for the analysis of direct and indirect emissions and the preparation of a transition plan;
- the GHG Protocol Corporate Standard, in particular for defining the organisational boundary, distinguishing between direct and indirect emissions and presenting results by scope;
- the ISO 14064-1 standard, on the quantification and reporting of GHG emissions and removals at organisation level;
- complementary sectoral or methodological frameworks relevant to the company's activity.

The method chosen must be consistent with the objective of the study and sufficiently documented to allow the methodological choices made to be understood. Where several frameworks are used, the consultant must specify how they fit together and prevent any double counting.

The Bilan Carbone® method and the GHG Protocol may be used in a complementary manner. This complementarity must preserve the consistency of the assessment, in particular with regard to:

- the organisational and operational boundaries;
- the emission categories taken into account;
- the inclusion and exclusion rules;
- the treatment of indirect emissions;
- the calculation methods and emission factors used.

The choice of reference framework may not lead to emission categories being excluded or selected solely on the basis of the expected result.

5.1.3 Quantification requirements

The GHG emissions assessment must apply recognised accounting and reporting principles. In particular, it must:

- cover the emission sources relevant to the company's activities;
- clearly define the organisational and operational boundaries;
- distinguish direct emissions from indirect emissions and present the latter by the categories or scopes of the framework used;
- use traceable activity data proportionate to the objectives of the study;
- document the emission factors, conversion factors and assumptions used;
- use, where relevant, the factors applicable to Luxembourg or to the energy sources actually used by the company;
- identify estimated data, the main uncertainties and the limits of the analysis;
- express results in tonnes of carbon dioxide equivalent (tCO₂e).

The study must also specify the reference year, the period covered, the date on which the assessment was carried out and any change in scope or method compared with a previous assessment.

5.1.4 Deliverables specific to decarbonisation and energy

The thematic report must present at least:

- the reference framework(s) used;
- the organisational and operational boundaries adopted;
- the data collected and their level of quality;
- the emission and conversion factors applied;
- the assumptions, exclusions and estimates made;
- the detailed and aggregated results in tCO₂e or in relevant energy units;
- the main sources of emissions and consumption identified;
- the limits and uncertainties of the analysis;
- the measures to be considered in the common environmental action plan.

- the assessment must in all cases include:
 - o **scope 1**, corresponding to direct emissions from sources owned or controlled by the company;
 - o **scope 2**, corresponding to indirect emissions related to purchased and consumed energy.

Scope 3, corresponding to other indirect emissions in the value chain, is optional but strongly recommended where the available data and the company's challenges allow.

A complete assessment including scope 3 may cover, in particular, commuting, business travel, purchases, supplies, shipments, freight transport and the use of the vehicle fleet.

The measures examined may relate in particular to:

- mobility of employees and visitors, including eco-driving, mobility plans, car-sharing and the use of public transport;
- business travel and the choice of lower-emission vehicles;
- consolidation of orders and optimisation of delivery rounds;
- reduction of the volume of waste transported;
- maintenance and renewal of the vehicle fleet;
- improvement of the energy efficiency of buildings, processes and equipment;
- electrification, use of renewable energy or changes in energy carriers.

Please note: proposals to reduce the carbon footprint may not consist solely of offsetting measures.

5.2 Water

The company may commission an analysis of its water consumption and uses, as well as of the pollution associated with the wastewater generated by its activities.

The study may cover in particular:

- volumes withdrawn, consumed, reused, discharged or evaporated;
- the different sources of supply, including rainwater where it is used;
- the main water uses by activity, process or site;
- losses, leaks and opportunities for reuse;
- the quality of the water used and discharged;
- the pollutants or parameters relevant to the activity;
- risks related to the availability of the resource;
- opportunities for reduction, reuse, recovery or substitution.

The report must specify the data used, the scopes analysed, the quantification methods and the main limitations of the study.

Deliverables: the measures and investments identified feed into the common environmental action plan.

5.3 Circularity and resource use

The company may commission a circularity analysis covering:

- its activity or organisation, as part of an organisational life cycle analysis;
- one or more products, from design and sourcing through to end of life;
- specific flows of materials, products, packaging or waste that represent a significant issue;
- The study may include the characterisation and quantification of primary and secondary raw materials, bio-based materials, residual materials and waste generated by production.

It may be based in particular on:

- the **ISO 14040 and ISO 14044** standards on life cycle assessment;
- the **Product Environmental Footprint (PEF)** method;
- the **Organisation Environmental Footprint (OEF)** method;
- any other relevant sectoral or methodological framework.

Deliverables: the life cycle assessment of a product may be supplemented by a circularity-oriented product sheet. This sheet may bring together information on reparability, recyclability, material composition, recycled content, reuse possibilities, disassembly and lifespan.

The "Product Circularity Data Sheet" (PCDS) is an example of a standardised digital format for structuring this type of information. The use of this tool or an equivalent one must be proportionate to the company's needs and the scope of the study.

The circularity analysis and the product information must make it possible to identify actions and investments likely to improve environmental performance in the short, medium and long term. They feed into the common environmental action plan.

The report must present the results of the analysis and propose measures contributing to one or more of the following objectives:

- use natural resources more efficiently, including sustainably sourced bio-based materials;
- reduce the use of primary raw materials and, where technically relevant, increase the use of secondary raw materials;
- extend product lifetimes, in particular through durability, reparability, upgradability and reusability;
- promote reuse, refurbishment, upgrading, repair, sharing and appropriate business models;
- increase the recyclability of products and of the materials they contain;
- facilitate disassembly and reduce or replace non-recyclable materials where suitable solutions exist;
- reduce or substitute substances of very high concern, while ensuring the traceability of the materials and products concerned;
- prevent waste generation and improve waste recovery where prevention is not possible.

The detailed recommendations, their prioritisation, their feasibility and the associated investments are presented in the common environmental action plan.

5.4 Environmental action plan

Whichever theme or themes are selected, the consultant must provide a common environmental action plan . This plan is a cross-cutting deliverable of the mission. Where necessary, it consolidates the results of the studies carried out and translates the findings into concrete, prioritised measures adapted to the company's situation.

The action plan must cover, depending on the themes studied:

- good practices and organisational measures;
- adjustments to purchasing and supply;
- actions relating to buildings, processes, equipment, transport, materials, water, energy and waste;
- investments needed to reduce environmental impacts;
- any needs for skills, support or additional studies;
- implementation conditions, including any administrative authorisations that may be required.

All relevant solutions must be examined, in particular:

- energy efficiency measures;
- electrification;
- renewable energy;
- recovery and reuse of energy or resources;
- hydrogen, where this solution is relevant to the activity;
- biomass, where its use meets the applicable sustainability requirements;
- solutions relating to waste prevention, circularity, water management and the reduction of indirect emissions.

The consultant must avoid presenting a single technology or solution without examining the technically and economically relevant alternatives.

5.4.1 Information to be provided for each measure

For each recommended measure, the action plan must specify, to the extent that this information is available and relevant:

- the environmental objective pursued and, where applicable, the link with a national, European or sectoral objective;
- the expected reduction in impact, specifying the calculation method and the main assumptions;
- the level of GHG emission reduction, expressed in tCO₂e per year, where this indicator is relevant;
- annual renewable energy production, expressed in MWh per year and broken down by source where relevant;
- the reduction in energy consumption, expressed in MWh per year and broken down by energy carrier;
- the reduction in water consumption, waste volumes or raw material use, where these indicators are relevant;

- the investments required and the associated operating costs;
- the foreseeable operating savings or additional costs over the lifetime of the solution;
- the expected lifetime, the depreciation period and rate, the residual value and the discount rate used;
- the assessment of the profitability or payback period of the solution, together with the calculation assumptions;
- a sufficiently detailed technical description;
- any authorisations required, in particular operating or construction permits;
- any dependencies, prerequisites and implementation constraints;
- the monitoring arrangements for verifying the results achieved.

For investments envisaged in the medium or long term, the consultant must also present, where relevant, the cost of the counterfactual investment. This corresponds to the investment based on a standard technology or solution that would have been made in the absence of State aid. The distinction between the reference investment and the additional cost of the higher-performing solution must be documented.

5.4.2 Prioritisation of measures

Actions must be ranked according to their level of priority and ease of implementation, distinguishing at least:

- immediate measures that do not require significant investment;
- short-term measures, requiring limited investment or offering a rapid return on investment;
- medium-term measures, requiring more substantial technical, organisational or financial preparation;
- long-term measures, requiring significant investment, specific authorisations or multi-year planning.

Prioritisation must take account not only of the financial payback period but also of:

- the potential for impact reduction;
- technical feasibility;
- the availability of solutions;
- regulatory or administrative constraints;
- dependencies between actions;
- the company's financial and organisational resources;
- possible access to State aid or other sources of funding.

5.5 Overall deliverables of the mission

At the end of the mission, the consultant provides the company with:

- one or more study reports corresponding to the themes selected;
- an environmental action plan, consolidating the results of the different studies;
- a summary of priorities and next steps.

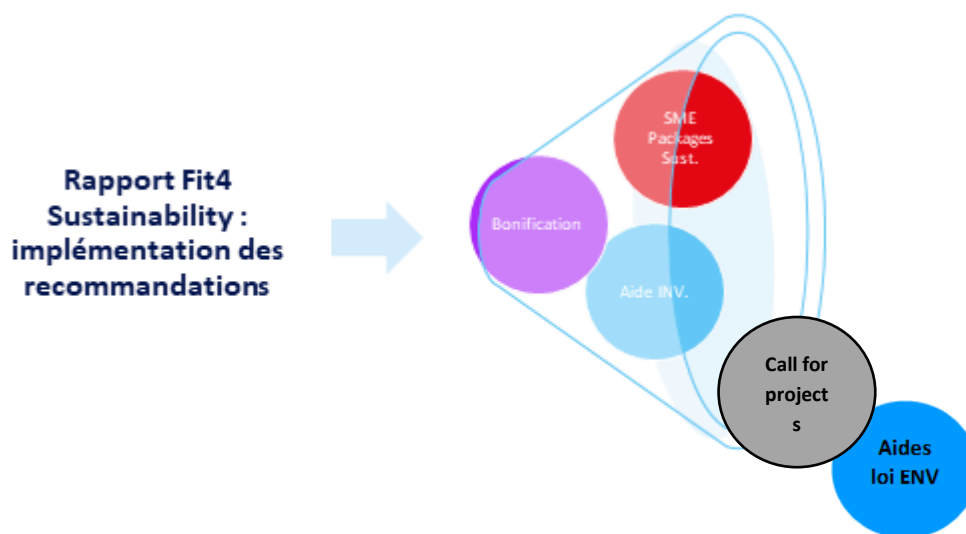
The action plan must enable the company to move from an analysis of its impacts to a structured, realistic and prioritised improvement pathway. It must clearly distinguish the findings from the studies, the recommended measures, the investments to be considered and the steps needed to implement them.

5.6 Closure and follow-up of the Fit 4 assessment

The service provider presents the findings of its Fit 4 assessment through a formal presentation addressed to management and operational teams, in the presence of Luxinnovation, and submits a structured action plan specifying, for each recommended measure, the provisional timeline, the human and financial resources to be mobilised and the operational indicators selected for monitoring the implementation and evaluating the results.

At the end of the Fit 4 Sustainability assessment, the company may choose to implement all or part of the recommendations set out in the action plan.

Upon receipt of the final report, Luxinnovation carries out a systematic analysis of the recommendations made by the expert in order to identify the aid schemes likely to co-finance their implementation — whether these are support programmes managed by Luxinnovation, aid schemes administered by the Ministry of the Economy or relevant European schemes. If the company wishes to apply for State aid to implement a recommendation, it must submit the corresponding application before implementation begins.



In addition to the support provided under Fit 4 Sustainability, Luxinnovation directs each company to the most relevant stakeholders and resources to continue its environmental approach, depending on its situation, priorities and implementation capacity.

Depending on the needs identified and the actions selected, the company may in particular be put in contact with:

- bodies competent in environmental management, certification and standardisation, in particular ILNAS, or structures specialised in relevant standards such as ISO 14001;
- training bodies and stakeholders able to contribute to developing the skills needed to implement environmental actions, in particular ADEM or suitable training schemes;

- service providers or partners with the technical skills required to support the implementation of the measures identified in the action plan, for example in the fields of energy efficiency, resource management, waste prevention, the circular economy or the reduction of greenhouse gas emissions;

More generally, Luxinnovation mobilises its network of partners to put the company in contact with the expertise and resources best suited to continuing its environmental transition. This guidance takes account of the results of the analysis, the priorities defined in the action plan and the company's level of maturity, in accordance with the procedure described below.

6. LEGAL BASIS

This programme is based on the provisions of the Law of 20th December 2019 establishing a de minimis aid scheme.

7. NATURE AND AMOUNT OF ELIGIBLE COSTS

Eligible costs correspond exclusively to the fees of the selected consultant, excluding travel expenses and any other ancillary costs, based on a quotation previously issued to the company and compliant with these specifications.

Eligible costs are co-financed by a State aid, paid in the form of a capital grant. **Per project, the total amount of aid granted must be greater than €1,000 and may not exceed €100,000.**

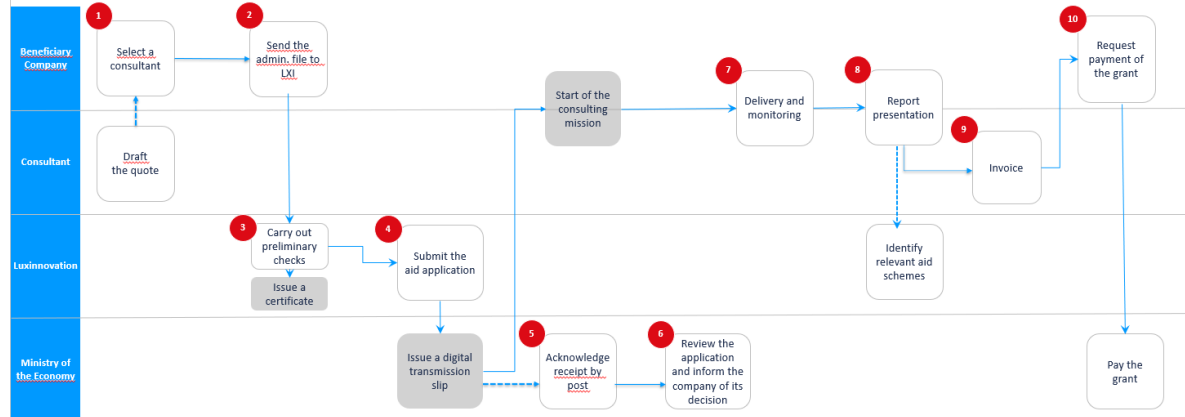
The maximum aid intensity is determined according to the size of the company, as defined by the criteria laid down in the European regulation⁴:

	Small enterprise	Medium-sized enterprise	Large enterprise
Aid intensity	80 %	70 %	60 %

⁴ Annex I of Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty, as amended: <https://eur-lex.europa.eu/eli/reg/2014/651>

8. PROCEDURE

To apply for the grant provided for in these specifications, the procedure is as follows:



Step 1: Selection of consultant & quote

The company selects a consultant from the list of consultants referenced for the Fit 4 Sustainability programme — the directory of which is accessible on the Luxinnovation website — and obtains a quote that complies with these specifications.

Step 2: Submit administrative files to Luxinnovation

The company completes the application form on the Luxinnovation portal (JWay) and provides the necessary documents, in particular:

- An organisation chart showing all companies, upstream or downstream, with which there is a shareholding link greater than or equal to 25%. For each of these companies, the organisation chart must specify the full-time equivalent (FTE), the balance sheet total and the turnover for the last financial year (an example can be found in the appendix of this document);
- Financial statements (balance sheet and profit and loss account) for the applicant company's two most recent financial years and, where applicable, for the group to which it belongs;
- Quote of the selected consultant (**not signed**);
- Bank account details;
- Power of attorney to Luxinnovation to complete the MyGuichet application in the name of the company.

Step 3: Preliminary examination

Luxinnovation conducts a pre-eligibility examination based on the documents submitted by the company and issues a certificate attesting that the consultant's quotation complies with these specifications.

Step 4: Grant application

Luxinnovation submits the grant application via MyGuichet.lu on behalf of the applicant company.

The digital receipt generated following electronic submission constitutes proof of filing. Luxinnovation sends the company a copy of the digital receipt generated after submission, which the company must keep in its administrative file.

The company may sign the consultant quote and start the mission as soon as it receives the digital receipt. It may also wait for the definitive decision of the Ministry (step 6).

Step 5: Acknowledgment of receipt by Ministry

The Ministry of the Economy acknowledges receipt of the aid application within 15 days of receiving it and informs the applicant of any missing documents and of the processing times for the application. Receipt of the missing documents will be followed, within the same period, by a new acknowledgement of receipt, which starts the applicable time limit.

However, this acknowledgement of receipt does not constitute a decision to grant or refuse the State aid.

Step 6: Examination of the application and Ministry decision

The Ministry examines the application and then notifies the company of its decision by letter. The decision is issued within 2 months of receipt of the complete application, with a possible extension of 3 months in the event of increased complexity of the application. The applicant is informed before the end of the 2-month period that the deadline will be extended by 3 months, unless the acknowledgement of receipt clearly stated that the procedure would take 5 months.

If no decision is issued within the applicable time limit, the application is deemed to have been tacitly approved.

In the event of a favourable decision, the notification letter specifies the following:

- The amount of aid;
- The cost eligibility period, i.e. the deadline by which the consultant must have issued the final invoice;
- The forfeiture date (date de forclusion), i.e. the deadline by which the beneficiary company must have returned the report, invoice and proof of payment to the Ministry in order to trigger payment of the grant by the Ministry.

Step 7: Execution and monitoring of the mission

The mission is carried out in accordance with the quotation and the scope set out in the grant application. The total duration of the mission is limited to 6 months. If an extension is required, a request must be submitted to the officer in charge of the file at the Ministry of the Economy, no later than before the end of the cost eligibility period.

Step 8: Closure of the mission and communication of the report

The consultant submits the final report to the company and to Luxinnovation and organises a joint meeting to present the results of the analysis and the recommendations made.

Luxinnovation is responsible for identifying the State aid schemes that may contribute to financing the implementation of these recommendations.

Step 9: Invoicing

The company pays the consultant's invoice(s).

Step 10: Payment of the grant

The company submits its payment request to the Ministry of the Economy via MyGuichet.lu, together with the consultant's report, the invoice(s) and proof of payment. The payment request must be submitted no later than 6 months after the project end date specified in the grant decision.

9. SELECTION OF CONSULTANTS: CONDITIONS OF ACCESS TO LISTING AND REQUIRED COMPETENCES

The missions described above are carried out by consultancy providers that have been referenced by Luxinnovation based on their demonstration that they employ experts with the required skills and qualifications, under the following conditions:

9.1 Skills and qualifications

Only **legal entities duly registered with the Luxembourg Trade and Companies Register (RCS)**, excluding self-employed individuals, may submit their application.

Legal entities duly registered in another Member State of the European Union may also be referenced, provided that they demonstrate the skills defined below and are able to submit a quote addressed to a client company based in Luxembourg.

Providers must demonstrate that the experts participating in the mission hold the following skills:

General skills and experience

- Proficiency in business audit methodology (preferably meeting the requirements of EN/ISO 17021-2: 2018: SME audit);
- Proficiency in one or more methods for conducting organisational or management consulting missions, whether structured, phased approaches (diagnosis, recommendations, implementation, follow-up) or iterative approaches allowing adjustments during the mission on the basis of feedback from the field;
- Each expert is expected to have at least 3 years' experience in carrying out comparable projects;
- Fluency in French or English. German and Luxembourgish are considered as an asset.

Special skills

Depending on the themes for which listing is requested, the experts master one or more of the methodologies listed below and have the associated knowledge and skills:

- **Energy efficiency:** knowing how to identify energy needs, carry out energy mapping and analyse the main areas for savings.

This expertise may, for example, be demonstrated by an accreditation obtained as an energy auditor, issued under the amended Grand-Ducal Regulation of 10th February 1999, or by a quality label that meets the reference framework of requirements for means and competence corresponding to the relevant EN standards;
- **Decarbonisation:** knowing how to carry out a carbon footprint assessment using a method based on the ISO 14064 standard, such as the Bilan Carbone® developed by ADEME and the Association Bilan Carbone (ABC), put in place appropriate indicators and propose all suitable solutions (making use in particular of renewable energy, hydrogen, biomass, etc.);
- **Water:** assessing water consumption, analysing wastewater management (carrying out an assessment of equipment and sites, studying pollutant flows, optimising processes: optimal settings, admissible pollutant flows, actual loads, flow rates, etc.), analysing rainwater management, managing the risk of accidental pollution and managing fire-fighting water;
- **LCA and circularity:** mastering the standards in force on life cycle assessment (in particular through knowledge of ISO 14040 and 14044) and demonstrating skills and experience in the field of the circular economy, such as eco-design for circular products and value chains or the design of circular management models promoting reuse (e.g. product as a service) or quality recycling and cascading use, for technological and biological cycles respectively. Consultants working in the construction sector must in addition master the EN 15978 standard.

9.2 Listing procedure

Interested service providers should submit an application file to Luxinnovation containing the following elements:

- Information sheet (*template provided*);
- Declaration of honour (*template provided*);
- Company presentation (*template provided*);
- Balance sheets and income statements for the last 3 financial years;
- Detailed CVs of the experts involved in the programme;
- Degrees and certifications: initial education, professional certifications, continuing training certificates;
- Project references: at least 3 similar projects carried out in the past 3 years for companies in Luxembourg or Europe (*template provided*);
- Examples of anonymised deliverables: diagnostic reports and roadmaps, presentations of findings;
- Logo of the company;
- Quote addressed to a Luxembourg-based client (*if the service provider is not based in Luxembourg*).

Applications can be submitted at any time using the dedicated form on the Luxinnovation website: [Fit 4 Consultants form](#).

Listing may be granted on the basis of the application file alone, or after an additional interview. Following this review, Luxinnovation issues an official decision: if it is favourable, the consultant is authorised to recruit a first client company for the programme in order to carry out a first assessment.

The final listing on the Luxinnovation website is confirmed after evaluation of the first mission carried out, provided that it is successful and complies with the criteria set out in this document.

Registration may be granted on the basis of the application file alone or following an additional interview. Following this assessment, Luxinnovation will issue an official decision. If the decision is favourable, the consultant may recruit an initial client under the programme to carry out a first diagnosis.

Final registration on the Luxinnovation website will be confirmed after the first mission has been assessed, provided that it is successful and complies with the criteria set out in this document.

9.3 Duration of the listing

The listing is granted by Luxinnovation for a period of three years, with no automatic renewal.

Any breach of one of the obligations set out in these specifications, any proven qualitative shortcoming in carrying out the assignments, or any act causing harm to the supported company, to Luxinnovation or to the Ministry of the Economy, may lead to the withdrawal of the provider's listing by decision of Luxinnovation.

The grounds for withdrawal include in particular:

- insufficient or recurring ratings left by supported companies following satisfaction surveys;
- a quality of deliverables deemed insufficient in light of the standards defined in these specifications, based on the review of the final report carried out by Luxinnovation;
- non-compliance with ethical rules, in particular regarding conflicts of interest, confidentiality or communication relating to the programme;
- the provision of erroneous, incomplete or misleading information, whether in the application file or in the context of the projects carried out;
- the falsification of documents or any fraudulent act intended to obtain or retain the referencing;
- a conviction handed down by a judgment having the authority of res judicata for any offence affecting the professional integrity of the expert;
- failure to reach the minimum threshold of missions required to maintain the listing in the programme.

Before any withdrawal decision, the provider is informed in writing of the breaches held against them and has a period of seven days to provide any relevant explanation.

Luxinnovation may give formal notice to the provider company to replace the expert concerned within a period that it sets. If the company does not act on this formal notice, or if the breach identified is of such gravity that it harms the quality of the programme or the reputation of Luxinnovation, the withdrawal of the listing may be pronounced against the company as a whole, without prejudice to the other means of recourse available to Luxinnovation.

Any exclusion entails the immediate prohibition on claiming the listing in the programme. The projects in progress at the time of withdrawal must be completed within the agreed deadlines, unless the beneficiary company expressly wishes to terminate them immediately, in which case the conditions of termination are settled in accordance with the general law of contracts.

The provider company may also relinquish its listing at any time, subject to completing all projects in progress.

10. OBLIGATIONS

10.1 Obligations of the service provider

The relationship between the service provider and the beneficiary company is governed by the specific terms set out in the quotation, the service provider's general terms and conditions of sale, and ordinary contract law. The Ministry of the Economy and Luxinnovation do not intervene in the contractual relationship between the service provider and the company and may not be held liable in the event of non-performance or poor performance of the services, or for any other reason related to the execution of the mission.

In addition to complying with the provisions of these specifications, the service provider undertakes to:

- Charge a maximum daily rate of €1,300 excluding VAT, applicable to all experts mobilised as part of the mission, regardless of their profile or seniority level;
- Carry out a minimum of two missions under the programme during each calendar year, this threshold* constituting a condition for remaining active in the directory of listed service providers;
- Execute the mission within six months. If necessary, the company may request an extension of the deadline by submitting a request to that effect to the officer in charge of the file at the Ministry of the Economy;
- Provide the client company in advance with a detailed quote that includes at least the following information:
 - ✓ the organisational and operational scope of the mission;
 - ✓ the provisional timetable: kick-off meeting, intermediate milestones and closing meeting;
 - ✓ the composition of the project team and the role of each contributor;
 - ✓ details of the expected deliverables;
 - ✓ the total duration of the mission expressed in number of days;
 - ✓ the applicable daily rate excluding VAT;
- Inform Luxinnovation at least 15 working days in advance of the planned date for presenting the conclusions. Luxinnovation reserves the right to attend the presentation of the final report, without such attendance implying validation of the service provider's conclusions;
- Draft the final report in language that is accessible to a non-expert manager, avoiding undefined technical jargon. The report must include at least: a summary diagnosis, prioritised recommendations, an operational action plan and indicators for monitoring the expected progress.

NB: The action plan must be summarised in accordance with the template provided in Annex 2, in order to facilitate the company's review and the identification of available public funding.

*For service providers listed during the year, the first annual threshold is calculated from the first anniversary of the listing date. No minimum requirement applies for the period preceding that first anniversary.

Luxinnovation reserves the right to carry out a periodic review of the activity of each listed service provider. If the minimum threshold is not reached over an annual period, Luxinnovation informs the service provider in writing and grants them a six-month remediation period. At the end of this period, if the threshold is still not reached, withdrawal of the listing may be pronounced.

Ethics and behavioural obligations

Service providers undertake to promote the Fit 4 programme fairly and transparently. They refrain from any aggressive commercial canvassing or from exerting any pressure on companies in connection with obtaining the grant, and ensure that information relating to the programme is communicated clearly, completely and without being misleading.

They must first ensure that the Fit 4 programme is suited to the client company's situation and actual needs, and refrain from directing a company towards the programme for primarily commercial purposes or where its needs do not correspond to the objectives of the programme.

Service providers are required to respect the confidentiality of all information communicated to them as part of their mission. This obligation applies throughout the duration of the mission and continues after its completion, without any time limit for information of a sensitive or strategic nature.

Any service provider that is or may be in a conflict-of-interest situation with a beneficiary company must declare this in writing to Luxinnovation without delay and no later than before the mission begins. Conflict-of-interest situations include in particular:

- any direct or indirect shareholding in the beneficiary company;
- holding a position within the management or supervisory bodies of that company;
- the existence of a close family or personal relationship with a manager or significant shareholder of the beneficiary company;
- any similar situation involving a legal entity linked to the service provider.

The declaration of a conflict of interest does not automatically result in the exclusion of the service provider. Luxinnovation examines each situation on a case-by-case basis and reserves the right to exclude the service provider concerned if it considers that the conflict of interest is likely to compromise the objectivity of the mission or the integrity of the programme. Failure to declare a conflict of interest known to the service provider constitutes a serious breach that may result in the immediate withdrawal of its listing.

10.2 Obligations of the beneficiary company

To ensure the proper execution of the programme, the beneficiary company undertakes to fully cooperate with the service provider, in particular by:

- appointing, at the start of the mission, the person responsible for the project within the company;
- making available the material and human resources necessary for the execution of the mission, including the appointment of an identified internal contact person who is available and authorised to communicate the information required for the proper conduct of the mission;
- communicating to the service provider, as promptly as possible, any information, data or document necessary to carry out the diagnosis and prepare the action plan;
- completing the satisfaction survey made available by Luxinnovation following the completion of the project. This feedback enables the qualitative monitoring of the programme and constitutes an obligation under the programme.

Access to the results of the mission:

By accepting the terms of these specifications, the beneficiary company authorises the transmission to Luxinnovation of the assessment and action plan prepared as part of the mission.

This information will be analysed by Luxinnovation in order to identify any appropriate networking, support and funding for their implementation. It is treated confidentially and is not communicated to third parties without the company's prior consent.

With the company's consent, Luxinnovation may use the project as a case study to promote the programme, without disclosing confidential information. Luxinnovation also reserves the right to publish the name or logo of the beneficiary company in the directory of companies that have participated in the programme.

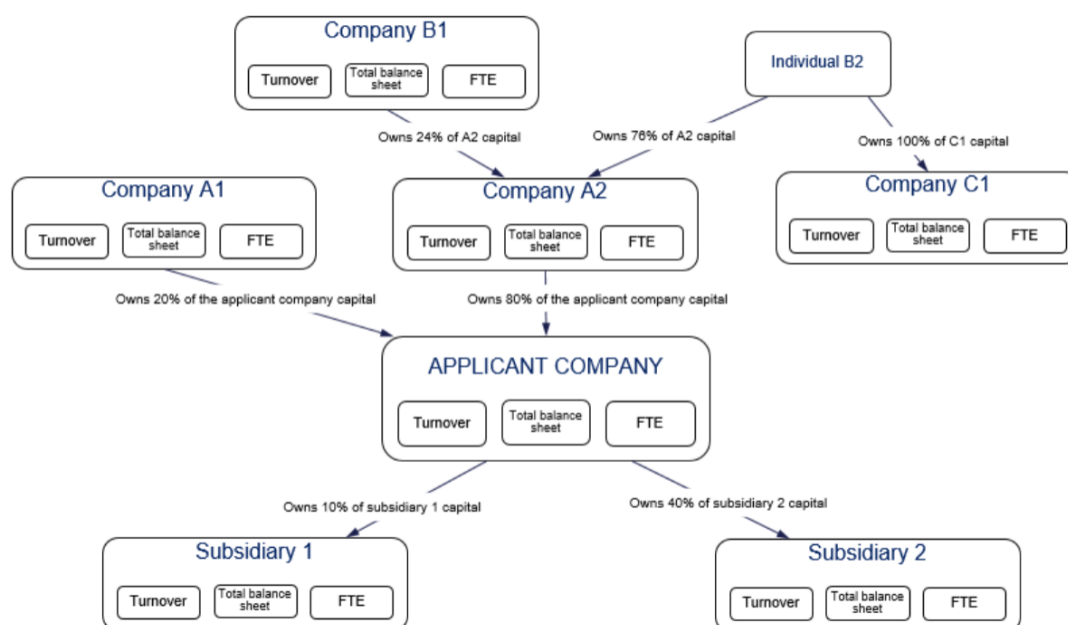
The Ministry of the Economy and Luxinnovation reserve the right to modify the programme conditions at any time and without prior notice, or to discontinue the programme.

Jurisdiction

This programme is governed by Luxembourg law.

In the event of a dispute relating to its existence, interpretation or execution, the Luxembourg courts shall have sole jurisdiction.

ANNEX 1 – Organisation chart template



ANNEX 2 – Fit 4 Action Plan – Summary Table

The information in the action plan must be summarised in the format below.

The consultant may add additional columns where relevant.

Recommendation <i>(Concise description and reference to the relevant pages of the report)</i>	Priority	Horizon <i>(Short term, MT, LT)</i>	Estimated budget	ROI <i>(Estimation)</i>	Type of expenditure <i>(Opex/Capex/ Consulting/Training)</i>	Eligible state aid <i>(to be completed by Luxinnovation)</i>