

Guidelines,

Grand Solutions

- Phase 1

These guidelines for phase 1 of the Grand Solutions programme are valid from 5th January 2026.

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GLOSSARY

De minimis: An EU-regulation with exemptions to minor state aid amounts which are not considered to affect the competition and trading within the internal market in EU.

GBER: General Block Exemption Regulation declaring certain categories of state aid compatible with the internal market in the EU.

GTS institutes: 'Godkendte Teknologiske Serviceinstitutter' as approved by the Danish Agency for Higher Education and Science.

Main applicant: The project participant responsible for submitting the application for a Grand Solutions project and for project contact to IFD during the entire project period.

Core project participant: A project participant in a letter of interest for phase 1 of a Grand Solutions call who is significant for the project and either brings in vital knowledge or is the central part in obtaining impact or outcomes from the project.

Key person: A person involved in project activities who is central to the success of the project, including the suggested project leader, work package leaders, and other key persons.

IFD: The Innovation Fund Denmark

Non-economic activities: Activities outside the scope of state aid regulation that do not consist of offering goods or services on a market, and do not affect trade between EU member states.

Economic activities: Combination of resources such as capital goods, labour, manufacturing techniques or intermediary products to produce specific goods or services.

Investment agreement: The agreement between IFD and the project participants in a Grand Solutions project that describes the conditions governing IFD's investment and the project participants' receipt and use of IFD's investment, and outlines the project participants' collaboration regarding the project.

Project: The project described in a submission for the Grand Solutions programme.

Project participant: A legal entity who participates in the project as either a project partner or a project contributor.

- **Project partner:** A legal entity who signs or subsequently accedes to the investment agreement, and who has a representative in the steering committee.

- **Project contributor:** A legal entity that participates in the project besides the project partners, but who does not have a representative in the steering committee.

Project consortium: The entire group of project participants involved in the project.

Small to medium sized enterprise (SME): An enterprise with fewer than 250 employees and either an annual turnover less than EUR 50 million or a balance sheet under EUR 43 million subject to certain additional requirements regarding the enterprise's autonomy as defined by the EU Commission.

Steering committee: The supreme decision-making body in relation to the project responsible for its completion as appointed by the partners and approved by IFD.

Grant date: The date where the investment agreement has been signed by all parties (incl. IFD) and received by the contact person to the application. This date is defining for the categorisation of companies and Danish approved national cluster organisations as SME or large enterprise.

1 THE GRAND SOLUTIONS PROGRAMME

1.1 THE GRAND SOLUTIONS PROGRAMME IN SHORT

Grand Solutions projects are characterised by their highly innovative profile and focus on ambitious results with high value creation, whether in the form of new knowledge, improvement or creation of new processes, systems and products, or solutions to societal challenges.

The Innovation Fund Denmark (IFD) invests in projects at all stages of the research and innovation value chain – from foundational research to market-oriented development and innovation. Grand Solution projects are thus characterised by 'high risk – high gain' goals combined with a thorough operational plan, clear governance, and well-defined output or deliverables.

A Grand Solutions project demonstrates high impact in terms of generating societal and/or economic value in public and private companies in Denmark, and/or for the benefit of the Danish state, its citizens, industry, businesses, regions, and municipalities.

The duration of a Grand Solutions project must be between one and five years, and the IFD investment can contribute with a maximum of 75.0% of the total project budget¹.

An IFD investment does not necessarily support a project all the way through the value chain. It is therefore crucial that the project participants themselves are able to disseminate or implement the project outcomes to the relevant setting, launch the innovation to the market, or can outline a plan for this. Further, it is important that project participants consider future investments or commissioning after IFD's investment period.

IFD encourages multidisciplinary projects and applicants from all relevant scientific fields, including the natural, medical, technical and social sciences, and the humanities to apply.

1.2 WHO CAN APPLY?

Any legal entity (such as an enterprise, a research institution, or a public institution) in or outside Denmark and directly involved in the project activities is eligible to apply, participate, and receive funding from IFD. However, the main applicant in the application must be a Danish legal entity. An application must have at least two project participants of which at least one is not a public university. For the Grand Solutions call on quantum technologies, it is acceptable with at least two separate departments at the same public university as participants.

¹ For Grand Solutions calls on quantum technologies, the IFD investment can contribute with a maximum of 90.0% of the total project budget.

The main applicant will be asked to specify the person who acts as contact person between IFD and the other project participants during the application process. The person submitting the application will automatically be registered as the contact person.

Box 1. Disqualification from participation in applications

- An 'undertaking in difficulty' as defined in article 2, point 18, of the General Block Exemption Regulation (GBER)² cannot enter into an investment agreement for the Grand Solutions programme.
- An applicant who previously has received aid that has been declared incompatible with the internal market according to the European Commission, and who has not repaid such aid at the time of submitting the application to IFD, cannot receive an investment from IFD.
- An investment from IFD must not contravene national or international sanctions, including sanctions on the freezing of funds or prohibitions on direct and indirect provision. The EU has significantly limited access to funds and financial resources for certain persons, entities, or bodies. A consolidated list of actors subject to EU sanctions is available online³.

IFD is committed to promoting equal opportunities and diversity in all its aspects. Therefore, we encourage all interested parties to promote diversity in the project team's composition by a focus on inclusion of for instance ethnicity, religion, gender identity, age, nationality, neuro-diversity, or disability status.

1.3 HOW MUCH CAN YOU APPLY FOR?

The amount applied for must be between the lower and upper IFD investment limit constraints as specified in the call texts. In addition, IFD can only cover up to a maximum of 75.0% of the project's total costs for all participants in a project. However, in the call on quantum technologies, the maximum investment rate is 90.0%.

IFD requires that all project participants invest in the project. The financial commitment from the individual project participants must reflect the value creation of the project for each participant and the project consortium.

The maximum investment rate for each participant depends on whether the project is considered to involve 'effective collaboration'⁴ (see Chapter 3 and Chapter 7), and whether the participant is a

² [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 on the Functioning of the European Union to de minimis aid. Article 2, section 18.](#)

³ [Council Regulation \(EU\) no. 269/2014 of 17 March 2014 concerning restrictive measures in respect of actions undermining or threatening the territorial integrity, sovereignty and independence of Ukraine.](#)

⁴ [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 on the Functioning of the European Union to de minimis aid. Article 25, section 6b.](#)

large or a small to medium sized private enterprise (SME)⁵, a public sector institute, a Danish national cluster⁶, or a Danish GTS institute, and whether the participant carry out economic or non-economic activities (see Tables 1 to 4 in Chapter 3, and Chapter 7).

Please note that an IFD investment can only cover costs defrayed after the start of the investment period and before its expiry.

Box 2. Deviations for calls on quantum technologies

For the Grand Solutions call on quantum technologies, there are the following deviations from the general guidelines. The deviations are in place to accommodate the focus on foundational research (in Danish: "Grundlagsskabende forskning") and capacity-building in this call compared to other calls under the Grand Solutions programme.

- The maximum investment rate from IFD is 90.0% of the total project budget. The funding rate follows EU's state aid rules, and a project's funding rate will depend on the mix of project participants. For instance, if a project only consists of university participants, the funding rate can reach up to 90.0%. This enables companies and research institutions to get their individual maximum state aid funding rates (for instance 75.0% for SMEs and 90.0% for universities) in the same project, depending on the nature of the research and project activities.
- Number of participating organisations: Minimum two. However, it is acceptable with at least two separate departments at the same public Danish university as participants.
- The project progression along the TRL scale can be in the very low end and even within for instance TRL 2 to enable foundational research.
- Evaluation criteria Impact: The requirements for applications under this call differ from other Grand Solutions calls regarding when to justify expected impact. This is due to the decision that this call focuses more on foundational research and capacity-building than other Grand Solutions calls. Impact and implementation still need to be described, although the impact can be further in the future than for other calls under Grand Solutions.

2 LETTER OF INTEREST

2.1 HOW DO YOU APPLY?

A call for applications for the Grand Solutions programme has two phases: In phase 1, applicants submit a brief letter of interest outlining their project. On this basis, applicants will either receive an invitation for phase 2 or a rejection of their proposal.

⁵ As defined by the EU Commission, see: [User guide to the SME definition](#).

⁶ For an overview of Danish national cluster organisations (in Danish), please refer to: <https://ufm.dk/aktuelt/pressemeddelelser/2020/filer/presentation-udpegede-klynger.pdf>

In phase 2, the invited applicants elaborate on their project in a full-scale application. Following an assessment of this application, a final decision is made on which projects will receive an offer to enter into investment agreement contracting with IFD.

These guidelines are concerned with phase 1, the letter of interest.

A letter of interest cannot be evaluated within multiple calls with the same deadline. In case an applicant has submitted a letter of interest within more than one call with the same deadline for application, they will, with short notice, be asked to choose within which call IFD should consider the letter of interest's suitability for phase 2. If the applicant does not choose which call the letter of interest should be considered within, the IFD secretariat will process the letter of interest that was first submitted.

If IFD finds that your letter of interest has clearly been submitted within the wrong call, IFD may contact you and give you the opportunity to move your letter of interest to a different call with the same submission deadline.

2.2 THE ELECTRONIC APPLICATION SYSTEM E-GRANT

Your letter of interest for phase 1 must be prepared, completed, and submitted via the electronic application system www.e-grant.dk before the deadline stated in the call text. You can find a guide to e-grant on the website of the Ministry of Higher Education and Science⁷.

First, you must register as a user with either a username and password, or with MitID. Once you have a user profile and are logged in, you can create a letter of interest by selecting "Application possibilities" (in Danish: "Søgemuligheder") in the menu on the front page. Then you locate the correct call and press "Apply now" (in Danish: "Start din ansøgning"). Please note that the e-grant application system registers certain data automatically. When you set yourself up as a user, e-grant registers your identity information, your IP address, and the time and date on which you entered or edited your data.

The list of search options is sorted alphabetically, and the names of all notices from IFD start with "IF". **It is important that you fill out the letter of interest within the correct call in e-grant.**

Thus, you must choose the exact Grand Solutions call that you will apply for. If the call that you will apply for has both a general part and a specific part and they overlap, you must choose which part of the call you apply for⁸.

⁷ For more information, see: [Guide to e-grant](#)

You must fill in the application form and appendices in English.

After the application deadline, it is not possible to rectify the content of the letter of interest aside from editing personal data. Neither is it possible to include additional material or other kinds of new information in the system or to forward it to IFD after the deadline for submission of letters of interest.

2.3 INFORMATION SECURITY

You may not upload classified information covered by the Security Circular on the Protection of Classified Information (including Danish or NATO classified material) to e-grant. If you are in doubt as to whether classified information is included in the application, or whether such information is necessary for its assessment, you must contact Innovation Fund Denmark before submitting the application.

2.4 WHAT DO YOU NEED TO INCLUDE?

The letter of interest must be seen as a brief outline of the project for which you seek investment from IFD. The outline should be kept at an overall level, but with an accurate explanation of the fundamental idea and with precise descriptions of the expected project participants and budget overview of the project.

The letter of interest is expected to cover approximately 6 pages in total, excluding appendices.

The electronic application form for letters of interest for the Grand Solutions programme contain the following sections, which you must fill out in e-grant:

- Official project title and acronym
- Short summary (maximum 600 characters)
- Expected total budget and duration of the project
- Requested total investment from IFD
- Description of the foundation and concept of idea (maximum 1,800 characters)
- Description of quantifiable goals (maximum 1,200 characters)
- Description of state of the art and competition (maximum 2,400 characters)
- Description of expected impact (maximum 1,200 characters)
- Description of applied methods (maximum 1,800 characters)
- Description of the contribution for up to 5 core project participants (maximum 600 characters per project participant)

- Description of potential other project participants and their contribution to the project (maximum 500 characters per project participant)
- Description of the competences and experiences for up to 5 key persons in the project (maximum 600 characters per person)
- List of references (maximum 1,200 characters)
- A budget overview (see application form in e-grant for further instructions)

The following optional appendix can be attached to the electronic form:

- Appendix A: Illustrations (maximum 1 A4 page with maximum 1 illustration)

It is mandatory to use the standardised IFD template for the appendix. The template for the appendix can be downloaded from the IFD website www.innovationsfonden.dk or directly from the application form in e-grant. A figure or illustration must only be used as a supplement to the project description and cannot contain substantial new information. Additionally, the figure or illustration must be presented in a clear format with clear text at 100 pct. zoom.

The budget overview must follow the guidelines in Chapter 3 and 7. The list of references should substantiate your description of the background and state of the art in relation to the project.

As mentioned above, you are required to give the letter of interest an official title (maximum 180 characters including spaces) briefly describing the project. Please note that this title will be published, so do not reveal any confidential information in the official title. Furthermore, an appropriate, short acronym must be provided. For technical reasons, the title and acronym must not contain special characters such as @ § [% ' ' "] .

Please be aware that there are limitations on adjustments to the project in case you are invited for phase 2 and must write a full application. Please refer to Chapter 5 for more information on which changes will be acceptable.

- **Formal requirements**

It is important that you follow the formal requirements. **We only evaluates letters of interest that comply with all formal requirements.**

Box 3. Requirements for an application to be given substantive consideration

In the event of failure to comply with formal requirements or deadlines, the letter of interest will be rejected without substantive consideration. The following rules apply:

- All texts in the letter of interest form and appendix must be written in English.
- The duration of the project must be between one and five years.
- The letter of interest form must be created, completed, and submitted via the electronic application system e-grant before the deadline stated in the call text.
- The total amount applied for must be within the specified upper and lower limits that apply to the call, and the budget overview must be prepared in the template available in e-grant.
- The budget overview must contain at least two project participants.
- The letter of interest must not exceed the character limits stated in Section 2.3.
- The electronic application form must contain all the required information, and the optional appendix must be filled out using the template available in e-grant and be attached to the application. The scope of the appendix must be as stipulated and comply with the form and content requirements defined in the present guidelines. An appendix must not be password-protected or otherwise locked. Be aware of the size limitations in terms of number of pages, number of characters, and megabyte.

3 INVESTMENT RATES AND COSTS

This chapter provides an overview of the maximum investment rate each project participant can apply for and what costs an IFD investment can finance. Details regarding the state aid rules that determine the investment rates are explicated in Chapter 7.

The budgetary rules depend on:

- What type of organisation you represent as applicant
- Whether you carry out economic or non-economic activities
- Whether the funding you apply for is under the GBER or de minimis regulation
- Whether you carry out industrial research or experimental development.

Box 4. Distinction between industrial research and experimental development

In the EU's aid for research and development, a distinction is made between industrial research and experimental development as specified in Commission Regulation (EU) no. 651/2014 and 2023/1315:

- **Industrial research:** Planned research or critical investigation aimed at the acquisition of new knowledge and skills for developing new products, processes or services, or aimed at bringing about a significant improvement in existing products, processes or services, including digital products, processes or services, in any area, technology, industry or sector (including, but not limited to, digital industries and technologies, such as super-computing, quantum technologies, block chain technologies, artificial intelligence, cyber security, big data and cloud or edge technologies). Industrial research comprises the creation of component parts of complex systems and may include the construction of prototypes in a laboratory environment or in an environment with simulated interfaces to existing systems as well as of pilot lines, when necessary for the industrial research and notably for generic technology validation.
- **Experimental development:** Acquiring, combining, shaping and using existing scientific, technological, business, and other relevant knowledge and skills with the aim of developing new or improved products, processes or services, including digital products, processes or services, in any area, technology, industry or sector (including, but not limited to, digital industries and technologies, such as super-computing, quantum technologies, block chain technologies, artificial intelligence, cyber security, big data and cloud or edge technologies). This may also encompass, for example, activities aiming at the conceptual definition, planning and documentation of new products, processes or services. Experimental development may comprise prototyping, demonstrating, piloting, testing, and validation of new or improved products, processes or services in environments representative of real life operating conditions, where the primary objective is to make further technical improvements on products, processes or services that are not substantially set. This may include the development of a commercially usable prototype or pilot which is necessarily the final commercial product, and which is too expensive to produce for it to be used only for demonstration and validation purposes. Experimental development does not include routine or periodic changes made to existing products, production lines, manufacturing processes, services, and other operations in progress, even if those changes may represent improvements.

The budget in phase 1 is only required to contain an overview. However, it is vital that this budget overview is calculated correctly and in accordance with the rules on state aid. This is important in the event that an applicant is invited for phase 2 and have to prepare a full budget, seeing as the applicant will only be allowed to make limited adjustments to the financial amounts between phase 1 and phase 2. Please refer to Chapter 5 for more information on which changes will be acceptable. For details on the budget for phase 2, please refer to the Guidelines for phase 2 of the Grand Solutions programme on the IFD website www.innovationsfonden.dk.

3.1 MAXIMUM INVESTMENT RATES FOR ORGANISATION TYPES

The following Tables 1 to 4 provide an overview of the maximum investment rates for the Grand Solution programme as described in Chapter 7 on state aid rules.

To calculate your budget overview and desired investment rate for phase 1, you need to divide activities and costs between either industrial research, focusing on gaining new knowledge, or experimental development, focusing on utilising existing knowledge (see Box 4). This split is necessary because the investment rates for the activity types vary for enterprises (see Table 2). Please note that the maximum funding rates in Tables 1 to 4 must not be exceeded.

Table 1. IFD maximum investment rates for public institutions, see Section 7.1 and 7.2

Organisation type	Industrial research	Experimental development	Overhead
Danish public research institutions (including universities, university colleges, and sector research institutes)	90%	90%	44%
Non-Danish public universities (including universities in Greenland and on the Faroe Islands)			20%
Danish public hospitals, national museums, and state-accredited museums (under the Museum Act in Denmark)			3.1%
All other Danish and non-Danish public entities, for instance municipalities, regions, and government agencies, including non-Danish public hospitals			0%
Public institutions which carry out economic activities in the project	Rates for enterprises	Rates for enterprises	Rates for enterprises

Table 2. IFD maximum investment rates for enterprises and Danish national cluster organisations, see Section 7.1

Organisation type	Flat rate, de minimis	Industrial research	Experimental development	Overhead	
SMEs (Danish or non-Danish)	No	75%	50%	0%	
	Yes	60%	35%		
Large enterprises (Danish or non-Danish)	No	65%	40%		
	Yes	50%	25%		
Danish national cluster organisations ⁹ with less than 250 FTEs and either a turnover of less than EUR 50 million or a balance of EUR 43 million	No	75%	50%		20%
	Yes	60%	35%		0%
Danish national cluster organisations with more than 250 FTEs and either a turnover of more than EUR 50 million or a balance of EUR 43 million	No	65%	40%	20%	
	Yes	50%	25%	0%	

Table 3. IFD maximum investment rates for GTS institutes, see Section 7.2

Organisation type		Industrial research	Experimental development	Overhead
Danish GTS institutes	Non-economic activities	60%	60%	0% (salaries multiplied by the GTS cost factor)
	Economic activities	Rates for enterprises	Rates for enterprises	Rates for enterprises

⁹ For an overview of Danish national cluster organisations (in Danish), please refer to: <https://ufm.dk/aktuelt/pressemeldelser/2020/filer/presentation-udpegede-kllynger.pdf>

Table 4. IFD maximum investment rates for private/non public research institutions, see Section 7.2

Organisation type		Industrial research	Experimental development	Overhead
Private/non-public institutions which carry out non-economic activities in the project and fulfil the requirements as a research- and knowledge-dissemination institution ¹⁰ (special conditions apply, contact IFD before using this rate)	Danish	90%	90%	0%
	Non-Danish	Rates for enterprises	Rates for enterprises	Rates for enterprises

3.2 WHAT COSTS CAN AN IFD INVESTMENT FINANCE?

IFD requires that you include all direct project costs in the budget, meaning costs directly attributable to the project, regardless of whether you are seeking to have those costs covered by IFD or whether the costs will be borne by the project participants themselves or by a third party (see Section 3.3 on co-financing). The budget should not contain VAT or other turnover tax unless this has been specifically agreed in writing with IFD.

The budget must not include indirect costs. However, indirect costs can be covered by the overhead if applicable for the organisation type, see Tables 1 to 4 above.

Box 5. Indirect costs

Indirect costs are costs that cannot be directly attributed to the activity in the project, for instance premises expenses (rent, heating, water, electricity, cleaning, maintenance, etcetera), office expenses (telephone, postage, office supplies, etcetera), indirect wage costs (canteen subsidies, continuing education), computer expenses, expenses for management, administration, insurances, calculated costs for statutory insurances, return on working capital, return on fixed capital, amortization of fixed assets, etcetera.

The project's direct costs are calculated in accordance with the rules provided in Section 3.1, 7.1 and 7.2 for each organisation type. The total project costs are divided among the project participants based on the principle that the entity that covers a given expense must include it in its

¹⁰ For more information on research- and knowledge-dissemination institutions (in Danish), see: https://lbst.dk/fileadmin/user_upload/NaturErhverv/Filer/Tilskud/Projekttilskud/Bedriftsudledningsprogrammet/Vejledning_om_forsknings-og_vidensformidlingsinstitution.pdf

own budget¹¹. For salaries, this means that the institution/enterprise paying the salaries during the project period must include these costs in their own budget.

In the full application for phase 2 of a Grand Solutions call, each project participant must divide all direct costs into the following categories in their budget:

- Salaries
- Equipment and materials
- Other project-related costs (events, open access publication, travel, accommodation)
- External services (consultancy costs and other services)
- Overhead

In a letter of interest for phase 1, you are only required to indicate the total budget per core project participant, but this indication must be relatively precise, as you are only allowed to make limited adjustments to the applied IFD funding between phase 1 and phase 2 (see Chapter 5).

3.2.1 Salaries

Direct salary costs are salaries for all staff working on the project, including project management¹² and project administration for the project in question. Direct salary costs include actual salary costs, calculated on the basis of the annual gross salary, including pension, insurance, and holiday pay. **To calculate the gross hourly salary, an annual total of 1,642 person-hours for a full-time employee is used.** The calculated gross hourly salary per employee cannot exceed DKK 1,000. Salary costs, for which other forms of public subsidy (wage subsidy) are received, cannot be included. Similarly, working time for voluntary workers or costs (if any) for voluntary workers cannot be included in the budget. Compensation of costs for overtime, sick pay, leave of absence, etcetera, cannot be included in the calculation.

PhD students can participate in the project as staff and can be included in the budget and financial reporting, but only for the time spent on the project. PhD fees and other related costs are not covered by IFD.

¹¹ If a project participant is employed by more than one institution/enterprise, these entities will be responsible for determining how the project hours are divided between them. Each entity will thus include salaries for that entity's share of the project hours in its own budget.

¹² Project management is a direct cost and will follow the investment rate for the project participant who has the cost. Project management consists of: Day-to-day responsibility for the project; coordination of project activities; representation on behalf of the project; dialogue with steering committee, project participants, and IFD; ensuring optimum use of resources; arranging and preparing required meetings, reporting, and information to the steering committee, IFD, and participants; ensuring minutes are taken from meetings; assisting the project participant responsible for ensuring that the IFD investments are paid out to the other project participants; etcetera.

Enterprises applying for an investment under the de minimis regulation can choose to use an hourly flat rate of DKK 750 when budgeting instead of an hourly pay rate based on the actual salary costs.

If a participant does not apply for investment from IFD, but is co-financing or self-financing all of its salary and other expenses within the project, then the participant can use an hourly flat rate of DKK 600 for salary expenses in the budget, as specified by the Ministry of Higher Education and Science¹³.

GTS institutes performing non-economic activities can multiply the salaries by the cost factor for the institute concerned, as documented and approved by the Danish Agency for Higher Education and Science. This cost factor applies to the full duration of the project period.

3.2.2 Equipment and materials

Equipment and materials refer to any costs necessary for carrying out the planned activities and other direct project-related costs such as purchasing of materials. If the equipment is used for the project for only part of its lifespan, or only partly used by the project, the depreciation costs during the project duration alone may be included in the budget. The depreciation costs must be calculated in accordance with normal accounting practice.

3.2.3 Other direct project-related costs

Must be stated as actual, anticipated costs. These costs can for instance be events, travel, meetings, accommodation, catering, communication, and audit costs. Please note that expenses for obtaining own patents are not eligible costs.

3.2.4 External services and subcontractors

Some projects will depend on large-scale services, such as costs for consultancy support, contract-based research, or other services purchased from external suppliers. If the cost for a single provider of external services in a project exceeds DKK 500,000, please indicate the name and amount of the subcontractor's sum in the field for optional comments in the budget overview. As a rule, a subcontractor is not defined as a project participant.

3.2.5 Overheads

IFD calculates the overhead as a fixed percentage of all direct costs (except external services). Overheads can only be included for certain participants (see Table 1 to 4).

¹³ For more information, see [Innovationskraft: Retningslinjer for videnbaserede klyngeaktiviteter 2021-2024](#). Page 11.

3.2.6 Undistributed funds

In the budget overview, you can estimate undistributed funds for additional, non-core project participants who will be invited to join the project consortium if you are invited for phase 2 of the call. There are no limitations to the amount of undistributed funds for non-core project participants in phase 1, but please examine the constraints to adjustments between phase 1 and phase 2 in Chapter 5 closely.

In order to ensure flexibility over the course of a project, especially in large-scale and long-term activities, a maximum of 10.0% of IFD's budgeted investment can be left undistributed among the individual participants in the full budget for phase 2 of a Grand Solutions call.

3.3 CO-FINANCING

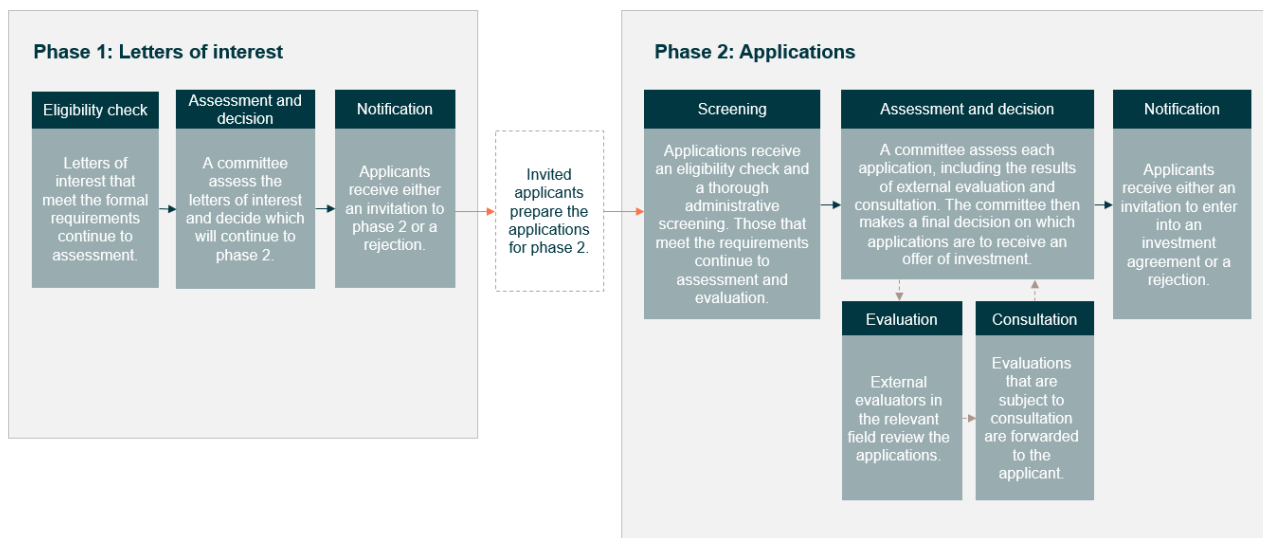
The budget can include financing obtained or to be obtained from other third parties for the activities covered by the application. In order to ensure compliance with the EU rules on state aid, **no applicant can receive funding from IFD for activities supported by any other public sector subsidisation schemes within the EU or EU member states, including Denmark**, unless this has been explicitly authorised in writing by IFD.

4 EVALUATION

4.1 WHAT IS THE EVALUATION PROCEDURE?

In both phases of a call for the Grand Solutions programme, submissions are assessed by a committee within the relevant theme of the call. To be eligible for such assessment, a project must comply with the formal requirements in these guidelines.

Figure 1. Assessment process



The timeline for the two phases in 2026 is:

- Deadline for letter of interest for phase 1: 3 March, 2026 12:00 (CET)
- Response to the applicants applying for phase 1: mid June 2026
- Deadline for full applications for phase 2: 10 September 2026
- Response to the invited applicants applying for phase 2: mid December 2026

• Phase 1: Evaluation of letters of interest

First, all letters of interest receive an eligibility check. In the event of failure to comply with formal requirements (see box 3), the letter of interest will be rejected without substantive consideration.

The letters of interest then undergo assessment by the committee based on the criteria in Section 4.3, and the committee decides which projects continue to phase 2. If deemed appropriate, external established researchers will be asked to evaluate the letter of interest to support the committee in its assessment. Evaluations by external established researchers will only be used as a supporting tool for the committee in the assessment. External evaluations are subject to a consultation of parties.

Applicants will receive either an invitation for phase 2 or a rejection from IFD.

If invited for phase 2, applicants will have to elaborate on their project in a full application before the next submission deadline.

- **Phase 2: Evaluation of applications**

First, all applications receive an eligibility check. In the event of failure to comply with formal requirements or deadlines, the application will be rejected without substantive consideration. The eligibility check is followed by a thorough administrative screening in terms of compliance with the rules of state aid, etcetera, performed by IFD's secretariat.

Applications then undergo assessment by the committee. If deemed appropriate, external established researchers will be asked to evaluate the letter of interest to support the committee in its assessment. For more information on the evaluation criteria of phase 2, please refer to the Guidelines for phase 2 of the Grand Solutions programme on the IFD website www.innovationsfonden.dk. Assessments that are subject to consultation (in Danish: "partshøring") are sent to the applicant in a consultation procedure. After having received a consultation response (if any), the committee decides which applications will receive an offer of investment from IFD. The committee's final decision is based on all the relevant information, meaning the committee's assessment of the full application, the external evaluations, the comments from the consultation procedure, and the results of the administrative screening by IFD.

As a result, applicants will receive either an invitation to enter into investment agreement contracting or a rejection from IFD.

4.2 WHO EVALUATES YOUR LETTER OF INTEREST?

In both phases, submissions are assessed by a committee with knowledge within the relevant theme of the call. The committee consists of a combination of established researchers¹⁴ from international non-Danish research institutions and Danish specialists with extensive knowledge of how to create impact in the relevant sector, for instance specialists from the private sector. The members of the committees are published on the IFD website <https://innovationsfonden.dk>.

The committee must follow specific procedures for evaluation and comply with both detailed instructions on impartiality and rules on conflicts of interest.

4.3 WHAT CRITERIA ARE USED IN THE EVALUATION?

Compliance with the formal criteria (see Box 3) and alignment of your letter of interest to the overall scope and conditions of the specific Grand Solutions call text are prerequisites to be eligible for assessment.

¹⁴ For more information on established researchers, see : [LBK nr. 156 af 13/02/2025, Bekendtgørelse af lov om Danmarks Innovationsfond](#)

Each eligible letter of interest for the Grand Solutions programme is assessed on the basis of three main criteria:

- **Quality of idea**
- **Impact**
- **Quality of execution**

The criteria and their content are described below and can be met to a greater or lesser extent depending on the project. As such, not all sub-criteria may seem equally relevant to the individual letter of interest. Due to competition between letters of interest, it is furthermore not given that meeting the criteria will result in an invitation for phase 2.

In phase 1, **quality of idea** is assessed based on to what extent the letter of interest clearly and successfully addresses the following sub-criteria:

- The aim is ambitious and based on a well-described and original idea
- A set of specific and relevant challenges and goals are identified
- The planned research and/or innovation is well-positioned in relation to the state of the art and the competitive situation.

In phase 1, **impact** is assessed based on to what extent the letter of interest clearly and successfully addresses the following sub-criteria:

- The expected impact for the project participants as well as the Danish society is plausible and substantiated
- The project contributes to solving a substantial societal challenge and its solutions' expected impact has been described in quantitative measures.

In phase 1, **quality of execution** is assessed based on participants and budget overview:

- The main partnership behind the project appears credible and diverse in terms of executing the idea, work at a state-of-the-art level, and create the expected impact.
- The budget overview is realistic and cost-effective.
- The expected methods to be applied are relevant to achieve the project's goals.

You will find supplemental details in the electronic form to assist you in completing the letter of interest.

5 ADJUSTMENTS FROM PHASE 1 TO PHASE 2

Applicants that are invited for phase 2 of the call must elaborate on their project in a full-scale application. For more information on this application, please refer to the Guidelines for phase 2 of the Grand Solutions programme on the IFD website www.innovationsfonden.dk.

The project described in your application for phase 2 must be the same project that was outlined in your letter of interest for phase 1, but adjustments within the limits described below are allowed.

Call

- It is not allowed to shift call between phase 1 and phase 2.

Title

- The official project title must be preserved, but minor clarifications are allowed
- The acronym must be preserved, no changes are allowed.

Project period

- The project period can be extended or reduced by a maximum of 20 pct. The project period must be between 1 and 5 years.

Budget

- The expected total budget can be increased or decreased by up to 20%
- The requested total investment from IFD can be increased or decreased by up to 20%
- The total investment amount for all core project participants can be increased or decreased by up to 20%, whereas there are no limitations on budget changes between the core project participants
- The investment amount for other project participants can freely be adjusted.

Project description

- The foundation and concept of idea must be preserved, but elaborations are allowed
- The quantifiable goals can be adjusted, but changes of more than 25% in quantitative goals or changes to any qualitative goals must be justified in writing
- The state of the art and competition must be updated to reflect the current situation
- The expected impact can be adjusted, but substantial changes must be justified in writing.

- The overall description of the expected methods to be applied in the project should be elaborated upon and can be supported by additional methods. Changes to the methods described in the letter of interest must be justified in writing.

Participants and key persons

- The core project participants must be preserved, no changes are allowed. It will be possible to state multiple P-numbers for the same CVR number.
- Any additional project participants mentioned in the letter of interest can be adjusted, but must be justified in writing
- Any new project participants must be described as part of the full application
- The up to five key persons must be preserved as far as possible, but unforeseen changes are allowed if the replacement equals the competences of the original person and if such changes are justified in writing.

5.1 YOUR RESPONSIBILITY AS A MAIN APPLICANT

As the main applicant, you will submit the letter of interest on behalf of all project participants. In doing so, it is your responsibility to ensure that the information provided in the electronic application form is accurate, that the content of the appendices is correct, and that the letter of interest is submitted before the application deadline for that specific call. It is also your responsibility to ensure that duly authorised persons represent the other project participants in the letter of interest.

As the main applicant, you are also responsible for project contact to IFD during the entire application process.

5.2.1 Duty to inform about other funding sources

The main applicant is under an obligation to notify IFD immediately in the event of any subsequent material changes that affect the information submitted in the letter of interest, including changes in the amount of funding for the activities or parts thereof received from other sources. If activities in a project in IFD's assessment have received or will receive funding from a public body (local, regional or national authority; public fund; international publicly funded body; or similar), the project will in its entirety not be eligible for investment by IFD.

If funding for the activity has been or will be applied for from other sources, IFD reserves the right to obtain information as to whether any such amount has been granted.

6 DURING THE PROJECT

If a project continues to phase 2 of a Grand Solutions call and succeeds in obtaining an offer of investment from IFD, investment agreement contracting will begin, and the project will be asked to apply to the following rules and principles.

6.1.1 RRI, the Danish Code of Conduct for Research Integrity and URIS

IFD attaches importance to Responsible Research and Innovation (RRI), which seeks to advance greater coherence between research and innovation processes and results and societal values and needs. IFD promotes RRI in both its overarching strategies and via its projects, and IFD abides by the European Commission's definition and implementation of RRI¹⁵.

Similarly, IFD endorses the policies laid down in the Danish Code of Conduct for Research Integrity and expects the projects it invests in to comply with RRI and the Code of Conduct¹⁶.

Furthermore, IFD adheres to the guidelines for international research and innovation (URIS)¹⁷.

6.1.2 Data management

The project participants are obliged to compose a data management plan as part of the project plan, if the consortium obtains funding from IFD. A data management plan contains an overall plan for managing data generated amongst the project participants. It also describes relevant conditions in accordance with GDPR (the General Data Protection Regulation).

IFD recommends that project-generated data is managed in accordance with the FAIR principles (Findable, Accessible, Interoperable and Reusable) as described in the EU Guidelines on FAIR Data Management in Horizon 2020¹⁸.

6.1.3 Accounting material

Accounting material related to the grant must be retained in accordance with the Accounting Executive Order for the state's financial management and the Bookkeeping Act ("Bogføringsloven") for private companies. The retention requirement is 5 full financial years after the current year.

Furthermore, the accounting material must be retained if the grant is subject to:

- GBER: Retention requirement is 10 years calculated from the time the grant was awarded; Article 12, paragraph 1.

¹⁵ For more information on Responsible Research and Innovation and the requirements of IFD, see: <https://innovationsfonden.dk/en/about-innovation-fund-denmark>

¹⁶ For more information on the Danish Code of Conduct for Research Integrity, see: <https://ufm.dk/en/publications/2014/the-danish-code-of-conduct-for-research-integrity>

¹⁷ For further information on URIS, see: <https://ufm.dk/publikationer/2022/resolveuid/2c322f4289e74c148e56058755618589>.

¹⁸ For more information on the FAIR principles, see the EU guidelines, version 3.0, of 26 July 2016: https://ec.europa.eu/research/participants/data/ref/h2020/grants_manual/hi/oa_pilot/h2020-hi-oa-data-mgt_en.pdf

- De Minimis: Retention requirement is 10 years calculated from the time the grant was awarded; Article 6, paragraph 4.

6.1.4 Open access

IFD has adopted the rules laid down in the Open Access Policy for Public-sector Research Councils and Foundations¹⁹. This means that published scientific articles which are the result of full financing or co-financing from IFD are to be made freely available to the public via open access, if the publisher consents. See the complete wording of the policy in the Policy for Research Grants²⁰ on the IFD website.

6.1.5 Reporting of grants

The Innovation Fund reports disbursements of grants and investments to the Danish Tax Agency in accordance with the requirements set out in the Guidelines on Effective Grant Administration (section 2.6.2). The reporting is carried out using the grant recipient's CPR, CVR, or SE number, which is used for identification purposes. The reporting is made regardless of whether the grant is taxable or not and solely constitutes an obligation to provide information between the Innovation Fund and the Danish Tax Agency. Grants awarded to state, regional, or municipal authorities, as well as certain associations, foundations, and institutions, are exempt from the reporting obligation.

7 RULES FOR STATE AID

7.1 ORGANISATIONS THAT CARRY OUT ECONOMIC ACTIVITIES

Investments made to private enterprises, trade or interest organisations, or other organisation types who carry out economic activities are granted in accordance with the Block Exempted Aid²¹ from the EU's rules on state aid, also known as GBER, or in accordance with de minimis aid covered by the de minimis regulation²². Project participants who engage in economic activities must decide whether their budget is regulated by GBER or de minimis rules based on the criteria listed below.

The investment rates furthermore depend on whether activities fulfil the requirement for industrial research or experimental development. This split is necessary because the investment rates vary

¹⁹ For more information, see: [Open Access Policy for Public-sector Research Councils and Foundations](#).

²⁰ For the full wording of the policy, see: [Policy for Research Grants](#).

²¹ [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 on the Functioning of the European Union to de minimis aid. Article 8.](#)

²² [Commission Regulation \(EU\) 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid.](#)

for enterprises, depending on whether the activity focuses on gaining new knowledge (industrial research) or on utilising existing knowledge (experimental development) (see Box 4).

Applicants who must always comply with either the GBER or de minimis budgetary rules are:

- **Large private enterprises and SMEs** and all other entities who do not qualify as the other organisation types listed in Tables 2 to 4.
- **Danish national cluster organisations**²³ must observe the same rules as the rules for state aid to enterprises. However, the Danish national cluster organisations are entitled to receive an overhead rate of 20%.
- **Public sector institutions or GTS institutes who carry out economic activities** in the project, for instance by providing consultancy services, must also follow the budgetary rules for private sector enterprises.
- **Investments covered by GBER**

To receive the maximum rates under the GBER rules set in Table 2 to 4 in Chapter 3, the project must either involve effective collaboration²⁴ or widely disseminate the results²⁵ of the project.

In Grand Solutions projects, the requirement for effective collaboration is that the project consortium must include two independent entities, where both bear at least 10% of the eligible costs and have the right to publish their own research results.

The project is considered to involve wide dissemination of results if the results of the project are disseminated through conferences, publication, open access repositories, or free or open-source software.

If none of the above conditions are met, the IFD maximum investment rate for the project participant will be 15.0% lower than the rates in Tables 2 to 4.

- **Investments covered by the de minimis regulation**

Investments up to EUR 300,000 under the Grand Solutions programme may be granted pursuant to the conditions for de minimis aid set out in the de minimis regulation²⁶. The total amount of de minimis aid granted to any enterprise, including from other entities than IFD, shall not exceed EUR

²³ For more information, see [Innovationskraft: Retningslinjer for videnbaserede klyngeaktiviteter 2021-2024](#)

²⁴ [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 on the Functioning of the European Union to de minimis aid. Article 2, section 1 \(90\).](#)

²⁵ [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 on the Functioning of the European Union to de minimis aid. Article 25, section 6a and 6bca.](#)

²⁶ [Commission Regulation \(EU\) 2023/2831 of 13 December 2023 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid.](#)

300,000 over any period of the previous three years up till the de minimis investment. Calculation of the de minimis total amount includes the full amount of the IFD investment at the time of IFD's announcement of the invitation to enter into investment agreement contracting.

For enterprises in the primary fishery and aquaculture sector²⁷ or the primary agricultural sector²⁸, the total amount of de minimis aid shall not exceed EUR 30,000 or EUR 50,000 respectively over the two preceding financial years and the current financial year as specified in the de minimis regulations applicable to these sectors.

Enterprises within road haulage (paid by third party) cannot use the flat rate of pay per hour, but must use the actual salary costs in accordance with GBER when budgeting.

7.2. ORGANISATIONS THAT CARRY OUT NON-ECONOMIC ACTIVITIES

- **Public sector institutions**

Public sector institutions whose primary goal is to independently conduct fundamental research, industrial research, or experimental development, or to widely disseminate the results of such activities by way of teaching, publication, or knowledge transfer²⁹, carry out non-economic activities. Furthermore, independent research and development conducted by private institutions aiming to achieve knowledge and better understanding, including research and development cooperation as well as dissemination of research results, sometimes qualify as non-economic activities, however this must be approved by IFD prior to investment.

There are four categories for public sector institutions:

- Danish institutions (including universities, university colleges, and sector research institutes) subject to the rules on subsidised research activities under the Danish Ministry of Finance's budgetary guidelines³⁰.
- Non-Danish universities (including universities in Greenland and on the Faroe Islands).
- Danish public hospitals, national museums, and state-accredited museums (under the Museum Act in Denmark).
- All other Danish and non-Danish public entities, for instance municipalities, regions, and government agencies.

²⁷ For more information on the primary fishery and aquaculture sector, see: <https://eur-lex.europa.eu/legal-content/DA/TXT/PDF/?uri=CELEX:02014R0717-20231025>

²⁸ For more information on the primary agricultural sector, see: <https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:02013R1408-20241216&qid=1761742628564>

²⁹ 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 on the Functioning of the European Union to de minimis aid. Article 2, section 83.

³⁰ For more information, see the Danish Ministry of Finance's budgetary guidelines: https://fm.dk/media/18805/budgetvejledning-2021_a.pdf

If a public institution carries out economic activities in the project, for instance by providing consultancy services, the budgetary rules for private sector enterprises apply (see Section 7.1.1. and Table 2).

- **Danish GTS institutes**

The IFD maximum investment rate for GTS institutes depends on whether the project activity relates to non-economic or economic activities. In case of non-economic activities, IFD requires that the project results are published or, by other means, made publicly available to all on equal terms.

If GTS institutes perform economic activities in a project or use the obtained results for economic activities, the budgetary rules for enterprises must be followed (see Section 7.1.1 and Table 2).

- **Private/non-public institutions performing non-economic activities**

Based on an individual evaluation, IFD may decide to award investments to non-economic activities under the Grand Solutions programme performed by private/non-public institutions. Investments awarded to non-economic activities will be made pursuant to these guidelines and subject to the maximum investment rates in Table 4. Please note that it is obligatory that the project activities for the institution mainly are industrial research and/or experimental development.

To obtain IFD's approval for using the maximum investment rate in Table 4, private/non-public institutions which carry out non-economic activities in the project must fulfil the requirements as a research- and knowledge-dissemination institution³¹.

Commercial enterprises that operate with profit in mind cannot use the investment rate in Table 4.

8 PUBLICATION OF INFORMATION

Innovation Fund Denmark publishes an overview of applications that have received funding. The overview will typically include organizational project participants, project title, project description, amount granted, the project's total budget and project duration.

In the event of a request for access to documents in specific Grand Solutions submissions and any other case material in accordance with the Danish Access to Public Administration Files Act, IFD

³¹ As defined in '[Vejledning om definitionen af en forsknings- og videnformidlingsinstitution](#)' by the Ministry of Food, Agriculture and Fisheries of Denmark, Danish Agricultural Agency, of 22 March 2024.

will, in dialogue with you as applicants, ensure that business-sensitive information and/or other information that cannot be disclosed according to the law is not disclosed.

Please see IFD's [Privacy Policy](#) (in Danish) for information on how IFD protects personal data.

9 ABOUT THE GUIDELINES

9.1 LEGAL BASIS

The present guidelines set out the general rules and constraints governing letters of interest for phase 1 of a Grand Solutions call.

The guidelines are set out pursuant to article 18, section 2, of act no. 156 of 13 February 2025 on Innovation Fund Denmark and article 2, section 4, of executive order no. 1150 of 25 October 2017 of awarding grants, etcetera, by Innovation Fund Denmark.

Investments made pursuant to the guidelines are granted in accordance with the EU rules on state aid and de minimis aid, specifically:

- 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.
- Commission Regulation (EU) no. 360/2012 of 25 April 2012 on the application of articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid granted to undertakings providing services of general economic interest.
- Commission Regulation (EU) no. 717/2014 of 27 June 2014 on the application of articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid in the fishery and aquaculture sector.
- Commission Regulation (EU) no. 1408/2013 of 18 December 2013 on the application of articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid in the agriculture sector.

The guidelines are available in English and Danish. In the event of any discrepancy between the Danish and English versions, the Danish version prevails.

9.2 FURTHER INFORMATION AND SUPPORT

In addition to these guidelines, applicants will require:

1. The relevant call text(s) describing the specific framework for applications and deadlines. In addition, applicants should consult the material referred to in the call texts.
2. The guidelines for phase 2 of the Grand Solutions programme.

The relevant documents are available to applicants on the IFD website www.innovationsfonden.dk.

In case of queries concerning call texts and guidelines, please contact the contact person listed on IFD's website for the specific call.

In case of technical queries concerning use of the e-grant application system, please contact support.e-grant@ufm.dk or +45 33 92 91 90 (open 09:00-12:00 CET on weekdays).

9.3 TECHNICAL DISCLAIMER

The Danish Agency for Higher Education and Science which is responsible for e-grant has a duty to notify system users of errors causing e-grant to be inaccessible to the point where it affects the applicant's access to submit an application by a given deadline. Updates on any system disruptions will be posted [here](#).

IFD reserves the right to extend the application deadline for all affected applicants. This will be announced [here](#)³².

IFD and the Danish Agency for Higher Education and Science disclaim all and any liability for erroneous information following faults in software, computation errors, transmission faults, and similar faults, and in respect of any claim for damages following incorrect use of e-grant.

³² For more information, see: https://ufm.dk/en/research-and-innovation/funding-programmes-for-research-and-innovation/e-grant/copy_of_operational-status