23 April 2026

Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the fourth payment request submitted by Poland on 23 December 2025, transmitted to the Economic and Financial Committee by the European Commission

Executive summary

In accordance with Article 24(2) of Regulation (EU) 2021/241, on 23 December 2025 Poland submitted a request for payment for the sixth and seventh instalments of the non-repayable support and the sixth and seventh instalments of the loan support. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, Poland provided due justification of the satisfactory fulfilment of the 30 milestones and targets of the sixth and seventh instalment of the non-repayable support and the 13 milestones and targets of the sixth and seventh instalment of the loan support, as set out in Section 2 of the Council Implementing Decision of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland.[1]

In its payment request, Poland has confirmed that measures related to previously satisfactorily fulfilled milestones and targets have not been reversed. For other milestones and targets, the Commission does not have evidence that a reversal has occurred. Upon receipt of the payment request, the Commission has assessed on a preliminary basis the satisfactory fulfilment of the relevant milestones and targets. Based on the information provided by Poland, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all 43 milestones and targets.

For 7 targets covering a large number of recipients, in addition to the summary documents and official listings provided by Poland, Commission services have assessed a statistically significant sample of individual files. The sample size has been uniformly set at 60 which corresponds to a confidence level of 95% or above in all cases.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Poland's Recovery and Resilience Plan. They notably highlight the continuation of the reform momentum in key policy areas. This includes, among others, reforms in the areas of public finance, cybersecurity, energy and clean mobility. The milestones and targets also confirm progress towards the completion of investment projects related to broadband, passenger rolling stock and Sustainable Urban Mobility Plans.

By the transmission of this positive preliminary assessment and in accordance with Article 24(4) of Regulation (EU) 2021/241, the Commission asks for the opinion of the Economic and Financial Committee on the satisfactory fulfilment of the relevant milestones and targets.

1 ST 9728/22 INIT; ST 9728/22 ADD 1; ST 15835/23 INIT; ST 15835/23 REV1; ST 15835/23 ADD 1; ST 11805/24 INIT; ST 11805/24 ADD 1; ST 9590/25 INIT; ST 9590/25 ADD 1; ST 15795/25 INIT; ST 15795/25 ADD1; ST 15795/25 REV 1 (pl)

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Non-repayable support – Sixth instalment

Number and name of the Target: A7G – Businesses in the HoReCa, culture or tourism sectors that have signed contracts for projects diversifying their business activities

Related Measure: A1.2.1 Projects aimed at diversifying business activities

Quantitative Indicator: Number of businesses that signed contracts

Baseline: 0

Target: 2 510

Time: Q4 2024

1. Context:

Measure A1.2.1 aims to support businesses in the sectors of HoReCa (Hotels, Restaurants, and Cafés), tourism or culture.

Target A7G covers the signing of contracts by at least 2 510 businesses in the sectors of HoReCa, tourism or culture for projects diversifying or expanding their business activities.

Target A7G is the first step implementing the measure and will be followed by target A8G (under the 9th instalment), covering the reception of funding by at least 2 510 businesses in the HoReCa, culture or tourism sectors for projects diversifying or expanding their business activities.

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary document	Summary document duly justifying how the target (including the relevant elements of the target) was satisfactorily fulfilled
2	Calls for projects (*Regulamin wyboru przedsięwzięć*) MŚP_Region-1_od 03.06.2024 Calls for projects MŚP_Region-2_od 03.06.2024 Calls for projects MŚP_Region-3_od 03.06.2024 Calls for projects MŚP_Region-4_od 03.06.2024 Calls for projects MŚP_Region-5_od 03.06.2024 Calls for projects MŚP_Region-1_od 14.10.2024 Calls for projects MŚP_Region-	Calls for projects for investment A1.2.1 Projects aimed at diversifying business activities, indicating the eligible types of businesses, establishing that the projects shall support diversification or expansion of business activities, listing the supported types of activities, and referring to the Annex 1 regarding project selection criteria. The country was divided into 5 regions and in each of them 2 calls were organised. The calls were subject to slight amendments but sections relevant for the assessment of this target remained the same between the regions and between the calls.

	2_od 14.10.2024 Calls for projects MŚP_Region-3_od 14.10.2024 Calls for projects MŚP_Region-4_od 14.10.2024 Calls for projects MŚP_Region-5_od 14.10.2024	
3	Annex 1 to the calls for projects: selection criteria of projects (Załącznik_1 Kryteria wyboru przedsięwzięć MŚP) Call no 1: *Załącznik 1_Kryteria wyboru przedsięwzięć* MŚP_od 18.04.2024.pdf Call no 2: *Załącznik 1_Kryteria wyboru przedsięwzięć* MŚP_od 01.08.2024.pdf	The annex establishes the project selection criteria, including a binding criterion on DNSH fulfilment. The documents for each of the call are the same for all calls in terms of the items relevant for this assessment.
4	List of 2 767 businesses that signed contracts	Table of 2 767 businesses in the sectors of HoReCa, tourism or culture, and for each business a unique tax identification number.
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units:		
5	Copies of signed contracts between the businesses and the relevant operators representing the government's Polish Agency for Enterprise Development	Copies of contracts signed by the businesses and the operator.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

At least 2 510 businesses in the HoReCa, culture or tourism sectors have signed contracts for projects diversifying or expanding their business activities. Furthermore, in line with the measure description, this measure consists in supporting projects aimed at diversifying activities of businesses in these sectors.

Poland submitted a list of 2 767 businesses that have signed contracts with operators contracted by the Polish Agency for Enterprise Development for funding under investment A1.2.1 (evidence No. 4). In the calls for projects, Article 3 point 1 establishes that the call covers only SMEs (therefore, businesses) from the sectors of HoReCa, culture, or tourism (evidence No. 2). This article also establishes that the projects shall cover the diversification or expansion of these enterprises' business activities.

Following the selection of a random sample of 60 units, Poland submitted signed contracts for projects, confirming for each of the units that a contract has been signed between the business and the operator (evidence No. 5). The contracts included a unique tax identification number of the business ("NIP"), which could be matched with the list of businesses that signed contracts (evidence No. 2). The contracts also included a reference to the investment A1.2.1, as well as the name of the

project, signatures by both parties, and references to compliance with the terms of reference and its annexes. The Commission services also checked the dates of signatures and confirmed the eligibility of contracts. The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met regarding the number of businesses that have signed contracts for projects diversifying or expanding their business activities have been fulfilled.

Furthermore, Article 3 from the calls for proposals states that the calls cover projects for the diversification and expansion of business activities (evidence No. 2). The requirement was also reflected under mandatory criterion *B4 "*The SME project pertains to expansion or diversification of the business activity of the Applicant" in Annex 1 outlying the selection criteria for projects (evidence No. 3).

The eligibility criteria in the calls for proposals shall require that projects cover at least one of the following three types of activities:
1) Investments in the design and production of their goods and services, i.e. purchase of machinery and equipment necessary to launch new products or services, construction works or investments related to the green transition;
2) Consulting services for projects;
3) Upskilling/reskilling employees.

In the calls for projects, Article 4 point 5 establishes that these three eligible types of activities can be funded under the call (evidence No. 2). These include three types of activities that fully cover those listed in the relevant requirement, namely:

"a) investment [component], covering investments in the design and production of their [the businesses'] goods and services: i) purchase of machinery and equipment necessary to launch new products/services; ii) construction works […] iii) investments related to the green transition […]

b) training [component], covering upskilling/reskilling of employees […]

c) consulting [component] for implementing the project".

Furthermore, criterion B5 in the annex to the calls for proposals (evidence No. 3) requires that projects include the investment component.

For purpose of organizing the calls, the country was divided into 5 regions and in each of them 2 calls were carried out. The calls were subject to slight amendments but sections relevant for the assessment of this target remained the same between the regions and between the calls (evidence No. 2).

The eligibility criteria in calls for projects shall require that none of the activities of type 1 listed above do significant environmental harm within the meaning of Article 17 of Regulation (EU) 2020/852 (DNSH principle).

Article 7 point 1 from the calls for projects (evidence No. 2) establishes that the evaluation of applications for funding is based on criteria listed in detail in Annex 1 to the call for projects. Annex 1 establishes in point B.7 that the project must fulfil the following obligatory criterion: "None of the activities undertaken to implement the […] project cause significant environmental damage within the meaning of Article 17 of Regulation (EU) 2020/852 (the "do no significant harm" principle)" (evidence No. 3). Pursuant to point B.7 of the Annex 1 to the call for projects, this obligatory criterion covers all types of activities, including the afore-mentioned activity type 1 (the investment component).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: A52G Publication of the Public Employment Services Development Plan 2025-2027

Related Measure: A.4.1 Structural reforms of the labour market institutions

Qualitative Indicator: Publication by the Ministry of Family, Labour and Social Policy (MRPiPS) of the Public Employment Services Development Plan 2025-2027

Time: Q4 2024

1. Context:

The objective of this measure is to increase the participation, flexibility and security in the Polish labour market. The measure also explores ways for enhancing the use of collective agreements and of a single labour contract as effective ways to increase flexibility of the labour market.

Milestone A52G concerns publication by the Ministry of Family, Labour and Social Policy of the Public Employment Services Development Plan 2025-2027 (hereinafter referred to as 'the Plan'). The Plan shall set out priorities for the labour market policy and ways of their implementation.

Milestone A52G is the third milestone of the reform, and it follows the completion of milestone A53G on the consultation of social partners on the potential for collective agreements and a comprehensive study on a single labour contract (under the 2nd instalment), and milestone A51G related to entry into force of new laws on public employment services, employment of third country nationals, and on an electronic conclusion of certain job contracts (under the 5th instalment). It is accompanied (under the 6th instalment), by milestone A54G on the entry into force of law(s) taking into account the results of the consultation on collective agreements and the study on the single labour contract.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled
2	Public Employment Services (PES) Development Plan for years 2025-2027, Ministry of Family, Labour and Social Policy, Warszawa 2025. Adopted by the Minister of Family, Labour and Social Policy on 30 September 2025 and published on 2 October 2025	Public Employment Services Development Plan 2025-2027 defines employment policy priorities in Poland and ways of implementing them. The document is available at this link:https://www.gov.pl/web/rodzina/plan-rozwoju-psz The website was checked by the Commission services on 7 January 2026 and confirmed that the PES Development Plan 2025-2027 was published.
3	The Act of 20 March 2025 on the Labour Market and	The act provides the legal basis for the creation of the PES Development Plan

	Public Employment Services (Journal of Laws of 2025, item 620)	

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

The Public Employment Services Development Plan for the period 2025-2027 shall be published. Furthermore, in line with the qualitative indicator, **publication by the Ministry of Family, Labour and Social Policy (MRPiPS) of the Public Employment Services Development Plan 2025-2027.**

The Public Employment Services (PES) Development Plan for the years 2025-2027 (hereinafter referred to as 'the Plan', evidence No. 2) was adopted by the Ministry of Family, Labour and Social Policy on 30 September 2025 (the document bears the digital signature). *The Commission services accessed the link provided by the authorities on 7 January 2026 to verify the publication of the Plan. This check was completed successfully, confirming that the Plan was published on 2 October 2025.*

The Plan was created on the basis of Article 25 point 1(1)(d) and point 3, 4 and 5 of the Act of 20 March 2025 on the Labour Market and Public Employment Services (Journal of Laws of 2025, item 620) (evidence No. 3).

It shall set out labour market policy priorities and the ways in which the Public Employment Services shall implement them.

The Plan outlines the labour market policy priorities in Poland, in line with Article 25 point 3 of the Act of 20 March 2025 on the labour market and public employment services (evidence No. 2, chapter III page 19). It established a total of eight priorities, divided into two categories.

The first category pertains to the development of the PES and covers the following priorities: i) improving the effectiveness of the PES's operations with the help of new regulations; ii) strengthening the coordination of PES activities; iii) developing PES staff; and iv) digitisation of the PES and use of data.

The second category focuses on supporting the unemployed, employees, persons inactive on the labour market and employers on the labour market. This covers the following priorities: i) increasing the number of people in employment, including through the activation of the unemployed and economically inactive persons; ii) supporting entrepreneurship and entrepreneurs in creating high-quality jobs and maintaining existing jobs; iii) adapting the qualifications and skills of the unemployed, job seekers and workers to the needs of the economy, including in relation to the digital and green transition; and iv) supporting safe and responsible labour migration (evidence No. 2, page 19).

Section IV of the Plan is titled 'Actions to be taken by public employment services in 2025-2027' (evidence No. 2, pages 20-38) and describes the ways, named 'actions' and 'tasks', in which the eight priorities should be implemented by the PES. The actions and tasks are assigned to PES across various administrative levels - central (*Ministry of Family, Labour and Social Policy*), voyvodship (*Wojewodzki Urzad Pracy*), regional (*Urzad Wojewodzki*), and poviat (*Powiatowy Urzad Pracy*). There are 36 actions in total, each operationalised into 1-7 tasks per administrative level involved (evidence No. 2, pages 20-38). For example, the following activities and actions are included for the PES at the poviat level under the priority 'Strengthening the coordination of PES activities' (evidence No. 2, pages 22-24):

- Action: Setting priorities for the activities of the PES at the national, regional, and county levels, as well as evaluating their implementation. Tasks: definition in the poviat strategy for

solving social problems of the main challenges in the area of its own activities and goals to be achieved in connection with these challenges; consultations on challenges and goals with representatives of employers and employees in the county; and familiarizing the office staff with them.

- Action: Implementation of knowledge sharing within PES. Tasks: implementing new solutions at the county level using a database of best practices; preparing proposals for the best practice database at the poviat level; exchanging best practices within the Convention of Directors; promoting best practices developed within the European PES network.
- Action: Consistency in the application of regulations and service provision. Tasks: ensuring all employees have access to information and guidelines from the PES Intranet; consulting interpretative doubts with the Ministry of Family, Labour and Social Policy (MRPiPS) and within the Convention of Directors;
- Creating task forces to develop new solutions and working methods. Tasks: Participation in regional task forces and implementation of solutions developed within national and regional task forces; development of coordination within the Convention of Directors of PES.

Furthermore, the Plan sets standards for the functioning of the PES, and quantitative and qualitative indicators, which will be used to measure the implementation of the identified priorities (evidence No. 2, Section V, pages 45-48).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: A54G Entry into force of law(s) taking into account the results of the consultation on collective agreements and the study on a single labour contract in Poland.

Related Measure: A4.1 Structural reforms of the labour market institutions

Quantitative Indicator: Provision in law(s) indicating its entry into force

Time: Q3 2024

1. Context:

The objective of this measure is to increase the participation, flexibility and security of the Polish labour market. The measure also explores ways for enhancing the use of collective agreements and of a single labour contract as effective ways to increase flexibility of the labour market.

Milestone A54G concerns the entry into force of a law(s) that take into account the reform priorities identified in the consultation of social partners on the use of collective agreements and the study on the possible introduction of the single labour contract in the Polish labour market.

Milestone A54G is the third milestone of the reform, and it follows the completion of milestone A53G on the consultation on collective agreements and a comprehensive study on a single labour contract (under the 2nd instalment), and milestone A51G related to entry into force of new laws on public employment services, employment of third country nationals, and on an electronic conclusion of certain job contracts (under the 5th instalment). It is accompanied, under the 6th instalment, by milestone A52G on the publication of the Public Employment Services Development Plan 2025-2027.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Copy of the Act of 5 November 2025 on collective labour agreements and collective agreements, published in the Official Journal of Law on 28 November 2025 (item 1661), which entered into force 14 days following its publication, on 13 December 2025. The Act is published at this link: https://dziennikustaw.gov.pl/DU/2025/1661	Act laying down the rules governing the conclusion, validity, recording and making available of collective agreements, as well as the rules establishing and updating an Action Plan to promote collective bargaining.
3	Copy of the Report on consultation of social partners on the potential of collective agreements - the "Consultation report" by the Department of Dialogue and Social Partnership of the Ministry of Family and Social Policy – published by the Ministry of Family and Social Policy (https://www.gov.pl/web/dialog/krajowy-plan-odbudowy) on 28 November 2022.	Report on the consultation of social partners detailing the participants and summaries of contributions and specifying how they were taken into account in the results of the report.

4	Copy of the Report on the potential role of a single labour contract to introduce new flexibility and safety in the Polish labour market by the Institute of Labour and Social Studies – the "Report". The report was published on the website of the Ministry of Family, Labour and Social Policy (https://www.gov.pl/web/rodzina/krajowy-plan-odbudowy) on 22 December 2022.	The report analyses the potential role of a single labour contract to increase flexibility and security in the Polish labour market.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Entry into force of law(s) taking into account the result of the study on the potential role of the single labour contract and at least the following results of the consultation on collective agreements […] Furthermore, in line with the measure description: **This measure consists in: [...] (iv) followed by adoption of law(s) taking into account identified reform priorities**

The Act of 5 November 2025 on collective labour agreements and collective agreements (hereafter referred to as "the Act") was published in the Official Journal on 28 November 2025 (item 1661). It entered into force 14 days after the publication, i.e. on 13 December 2025, as regulated in its Article 58 (evidence No. 2).

The Act takes into account the results of the consultation on collective agreements and selected reform priorities identified in the Report on consultation of social partners on the potential of collective agreements (hereafter referred to as "The Consultation Report", evidence No. 3, pages 17 to 19).

The Consultation Report was published on 28 November 2022 by the Ministry of Family and Social Policy and it was previously assessed under milestone A53G of the second payment request. It lists the trade unions and employers' organisations represented in the Social Dialogue Council that took part in the consultation. It also provides information on the role of collective agreements in Poland, problems encountered in their registration, conclusion and application, and about the position of social partners and the Government towards these instruments (evidence No. 3, pages 9 to 16). In the Annex, the Consultation Report lists the results of the consultation in the form of reforms of the legal framework to be prioritised to increase the use of collective agreements in Poland (evidence No. 3, pages 17 to 19).

Moreover, Poland took into account the results of the study on the potential role of the single labour contract, contained in the "Report on the potential role of a single labour contract to introduce new flexibility and safety in the Polish labour market" (hereafter referred to as "the Report", evidence No. 4). The Report was prepared by the Institute of Labour and Social Studies and published on 22 December 2022. It is based on a detailed analysis of statistical information, legal aspects, and interviews with social partners. The Report concluded that introducing a single labour contract in the Polish labour market is not advisable, as presented in its concluding chapter (Chapter V, pages 99 to

103). As a consequence, no law(s) needed to enter into force to take into account the result of the study on the potential role of a single labour contract in Poland.

According to the authors of the Report, the changes introduced so far in Polish labour law and the then planned 2023 revision of the Labour Code, effectively countered labour market segmentation and dualism (evidence No. 4, Section 3.3, page 73). Therefore, according to the Report, introducing a uniform employment contract seemed unnecessary and economically irrational (evidence No. 4, Section 3.3, page 73, and section 5, page 100). Moreover, the authors underlined that, given both the legal framework and practice in Poland in the area under consideration, both representatives of employees and employers are sceptical about introducing a single labour contract, particularly due to concerns regarding flexibility and security of the labour market (evidence No. 4, Section 5, page 101 and 102).

1) Simplification of procedures for the registration of collective agreements;

One of the results of the consultation on collective agreement is the recommendation to simplify procedures for the registration of collective agreements, such as through the creation of more efficient procedures for the conclusion of collective agreements and a waiver of the registration requirement, to be replaced by a simpler process of notification of collective agreements (evidence No. 3, page 18).

Articles 16, 30, 31 and 32 of the Act take in to account the result of the consultation on collective agreements regarding the simplification of procedures for the registration of collective agreements by replacing the process of registration of these agreements. Instead of the registration, the new process requires a notification of the conclusion of collective agreements submitted in electronic form to the National Register of Collective Labour Agreement (Article 16). The National Register is a system of electronic record keeping that allows to notify in electronic form of the conclusion of an agreement (Article 31, Point 1). It shall collect collective agreements and additional protocols (Article 30, Point 2), in accordance with the Access to Public Information Act of 6 September 2001 (Article 32, Point 2).

2) Use of mediation in negotiations;

One of the results of the consultation on collective agreement included in the Consultation Report is the recommendation to strengthen and increase the effectiveness of mediation and arbitration as mechanisms supporting negotiations of agreements (evidence No. 3, page 18).

As per Article 11, Point 2, the Act takes into account this consultation result by introducing the possibility for the parties negotiating the agreement to involve a mediator tasked with assisting them in reaching the agreement.

3) Entities authorised to conclude collective bargaining agreements;

One of the results of the consultation on collective agreements included in the Consultation Report stressed the need to better take into account the position of employers in negotiations, including by extending their possibilities of negotiating and concluding collective labour agreements and better differentiating employers' representation in negotiations (evidence No. 3, page 19). It also recommends the departure from the principle of exclusivity of employers' organizations in multi-employer negotiations (in particular, allowing negotiations with the participation of groups of employers) (evidence No. 3, page 18).

The Act takes in to account this result of the consultation on collective bargaining agreements by further defining which are the entities authorized to negotiate agreements. As per Article 9, Point 2

of the Act, the employer, trade union organisations or inter-company trade union organisations are the entities entitled to negotiate the conclusion of company-level collective labour agreements.

Article 9, Point 3(1) of the Act introduces additional opportunities on the side of the employers to negotiate the conclusion of supra-company collective labour agreements, i.e. not only employers' organisations but also:

- employers, if the agreement is to cover at least two employers,
- Mayor (of a town or a city), a district governor, voivodeship marshal, or chairman of the board of a local government association – on behalf of employers employing employees of local government units in the public sector, or
- the competent minister or central government administration body – on behalf of employers employing employees of state units in the public sector.

On the part of trade unions, a supra-company trade union organisation is the entity entitled to negotiate supra-company collective agreements (Article 9, Point 3(2) of the Act).

4) Subject matters covered by collective bargaining agreements.

One of the results of the consultation of collective agreements reported in the Consultation Report concerns an excessive limitation in the legal framework of the subject matter of collective bargaining (evidence No. 3, page 12 and 18).

The Act takes in to account this result of the consultation on collective agreements by introducing Article 3, Points 1, 2 and 3 of the Act (evidence No. 2), which regulate the scope and matters covered by collective labour agreements, such as working time, overtime, duration of annal leave, remuneration conditions, health and safety at work, reconciling work and private life, and more. The list of matters included in Article 3(3) is not exclusive and provides for the possibility of including additional topics in collective agreements.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: C5aG Contracts signed with broadband providers

Related Measure: C1.1.1 Access to broadband network

Quantitative Indicator: Contracts signed

Time: Q4 2025

1. Context:

The objective of this investment is to increase the coverage of high-speed broadband network in Poland and to support the roll out of a Local Area Network (LAN) in schools. This measure consists in making available the access to broadband internet to residential units and LAN to schools.

Milestone C5aG concerns the signature of contracts with broadband providers to make broadband available to 521 000 residential units.

Milestone C5aG is the first step of the implementation of the investment. It will be followed by target C6G related to the increase in the share of residential units with access to at least 100 Mb/s-speed broadband in Poland and target C6aG, related to LAN connections in schools (both in the 9th instalment).

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	List of 317 contracts signed with broadband providers	An MS Excel file containing a list of the 317 contracts signed with broadband providers, including detailed information such as name of the broadband provider, location of the project, amount of subsidy, number of residential units covered by the contract, to which the broadband network of a speed of at least 100 Mb/s will be made available, date for completion of the project under the contract, etc.
3A	Call for proposals issued on 4 July 2023	Call KPOD.05.02-IW.06-001/23 for support for broadband providers to deliver broadband network connection of speed of at least 100 Mb/s to residential units in white spots and call documentation, including the binding instructions for applicants. The call was issued on 4 July 2023.
3B	Call for proposals issued on 4 September 2023	Call KPOD.05.02-IW.06-002/23 for support for broadband providers to deliver broadband network connection of speed of at least 100 Mb/s to residential units in white spots and call

		documentation, including the binding instructions for applicants. The call was issued on 4 September 2023.
3C	Call for proposals issued on 6 June 2024	Call KPOD.05.02-IW.06-003/24 support for broadband providers to deliver broadband network connection of speed of at least 100 Mb/s to residential units in white spots and call documentation, including the binding instructions for applicants. The call was issued on 6 June 2024.
3D	Call for proposals issued on 2 April 2025	Call KPOD.05.02-IW.06-004/25 support for broadband providers to deliver broadband network connection of speed of at least 100 Mb/s to residential units in white spots and call documentation, including the binding instructions for applicants. The call was issued on 2 April 2025.
4	Contracts signed by the Polish Treasury represented by the Centre of Projects Digital Poland and broadband providers between 24 November 2023 and 21 August 2025.	Documents were requested for a random sample of 60 contracts. Contracts are the documents in which the Polish Treasury grants the funding to the selected projects subject to contractual obligations. They are signed by the Polish Treasury represented by the Centre of Projects Digital Poland and broadband providers between 24 November 2023 and 21 August 2025.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Contracts shall be signed with broadband providers to make broadband available to 521 000 residential units. Furthermore, in line with the description of the measure, **this measure consists in making access to broadband internet available to residential units [...].**

Poland published four calls for proposals, issued on 4 July 2023, 4 September 2023, 6 June 2024 and 2 April 2025 respectively, for projects delivered by broadband providers to enable access of residential units to broadband network of a speed of at least 100 Mb/s (evidence No. 3A-D). These calls resulted in the signature of 317 contracts with broadband providers for financial support, to cover a total of 748 042 residential units, for which the broadband will be made available (evidence No. 2).

Following the selection of a random sample of 60 units, Poland submitted signed contracts (evidence No. 4) which demonstrate the date on which the contracts were signed with the broadband providers, as well as the number of residential units with access to broadband network of a speed of at least 100 Mb/s as a result of completion of the projects under these contracts. The evidence provided for a sample of 60 units confirmed that this requirement of the milestone C5aG has been met – contracts have been signed with broadband providers to make broadband of a speed of at

least 100 Mb/s available to 748 042 residential units between 24 November 2023 and 21 August 2025, thus exceeding the goal of milestone C5aG by 227 042 residential units.

4. Commission Preliminary Assessment: Satisfactory fulfilled

Number and name of the Milestone: C7G computerisation of the activities of entities performing public tasks

Related Measure: C2.1 Scaling up digital applications in the public sphere, the economy and society

Qualitative Indicator: Provision indicating the entry into force

Time: Q4 2024

1. Context:

The objective of this reform is to support digitalisation in Poland.

Milestone C7G concerns the entry into force of the amendment to the act on computerisation of the activities of entities performing public tasks with regard to: (i) allowing for creation of the State Information Architecture, (ii) introducing the Committee for Digital Affairs, (iii) providing the legal basis for adoption of a strategy of state informatization, (iv) introducing a system for the inventory of ICT systems.

Milestone C7G is the third milestone of the reform, and it follows the completion of milestone C9G related to the adoption of binding standards for equipping schools with digital infrastructure and milestone C10G related to the entry into force of the resolution of the Council of Ministers on the Digital Competence Development Programme (both under the second payment request). It is accompanied by milestone C8G, related to the law on the use of structured invoices, also assessed in the fourth payment request.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Copy of the Act of 25 July 2025 amending the Act on computerisation of the activities of entities performing public task and other acts, published in the Official Journal of 2025 (item 1158) on 22 August 2025 and entered into force on 6 September 2025	Act of 25 July 2025 amending the Act on computerisation of the activities of entities performing public task and other acts supports promoting electronic communication between public institutions, businesses and citizens and digitisation of administrative processes.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Entry into force of the amendment to the act on computerisation of the activities of entities performing public tasks. Furthermore, in line with the measure description: **"This measure consists in (i) amending the act on computerisation of activities performed by public entities[...]"**

The amendment to the Act of 17 February 2005 on computerisation of the activities of entities performing public task and other acts (the 2025 Act) was published in the Official Journal on 22 August 2025 (The Official Journal of 2025, item 1158). It entered into force two weeks after the publication, i.e. on 6 September 2025, as stipulated in Article 17 of the 2025 Act.

Article 1, Point 10 of the 2025 Act, adding Article 12j to the Act of 17 February 2005 on computerisation of the activities of entities performing public task and other acts, Article 1, Points: 1, 2, 7, 18, 22 and Articles 4 and 5 of the 2025 Act are relevant to the assessment of the fulfilment of milestone C7G, and in accordance with Article 17 of the 2025 Act, these articles entered into force two weeks after its publication, i.e. on 6 September 2025.

[...] with regard to: (i) allowing for creation of the State Information Architecture,

Article 1, Point 10 of the 2025 Act, adding Article 12j to the Act of 17 February 2005 on computerisation of the activities of entities performing public task and other acts allows for the creation of the State Information Architecture, a method of managing the digitalisation of the state, implementing the objectives of the national digitalisation strategy.

(ii) introducing the Committee for Digital Affairs,

Article 1, Point 18 and Point 2, letter d, Articles 4 and 5 of the 2025 Act introduce and regulate the new Committee for Digital Affairs whose role is ensuring the coordination and support of activities related to digitalisation, e.g. the examination of draft government documents related to digitalisation as well as the monitoring and issuing of opinions on IT projects of public use carried out by public entities.

(iii) providing the legal basis for adoption of a strategy of state informatization,

Article 1, Point 7 of the 2025 Act provides the legal basis for adoption of a strategy of state informatization by adding Article 12aa, Points 1 and 2 to the Act of 17 February 2005 on computerisation of the activities of entities performing public task and other acts, stipulating that "The Council of Ministers shall adopt, by way of a resolution, a strategy concerning the informatization of the State. The strategy will specify: the current state of the informatization of the State; the vision for the informatization of the State; the objectives of the informatization of the State; the measures and actions serving the implementation of the objectives of the informatization of the State; the methods and principles of cooperation among the entities concerned by the informatization of the State."

(iv) introducing a system for the inventory of ICT systems.

Article 1, Point 2, letter d and Article 1, Point 22 of the 2025 Act introduce a system for the inventory of ICT systems and its dedicated platform.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: C8G Use of structured invoices

Related Measure: C2.1 Scaling up digital applications in the public sphere, the economy and society

Qualitative Indicator: Provision indicating the entry into force

Time: Q4 2025

1. Context:

The objective of this reform is to support digitalisation in Poland.

Milestone C8G covers the entry into force of the amendment(s) to the act on tax on goods and services with regard to the use of structured invoices for taxpayers whose total value of sales including the amount of tax, documented by those invoices issued in a given month exceeds 10,000 PLN.

Milestone C8G is the fourth and last milestone of the reform, and it follows the completion of milestone C7G, computerisation of the activities of entities performing public tasks, also assessed in the fourth payment request, of milestone C9G related to the adoption of binding standards for equipping schools with digital infrastructure and milestone C10G related to the entry into force of the resolution of the Council of Ministers on the Digital Competence Development Programme (both under the second payment request).

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Copy of the Act of 16 June 2023 amending the Act on tax on goods and services and certain other acts, published in the Official Journal of 2023 (item 1598) on 11 August 2023, which entered into force on 1 February 2026 (hereinafter 'the 2023 Act')	The Act of 16 June 2023 amending the act on tax on goods and services and certain other acts introduced the general obligation for all taxpayers to issue and receive structured invoices using the National e-Invoicing System (KSeF).
3	Copy of the Act of 9 May 2024 amending the Act on tax on goods and services and certain other acts, published in the Official Journal of 2024 (item 852) on 10 June 2024 and entered into force on 1	The Act of 9 May 2024 amending the Act on tax on goods and services and certain other acts postponed the entry into force of the 2023 Act (i.e. the general obligation for all taxpayers to issue and receive structured invoices using the National e-Invoicing System (KSeF)) from 1 July 2024 to 1 February 2026.

	July 2024 (hereinafter 'the 2024 Act')	
4	Copy of the Act of 5 August 2025 amending the Act on tax on goods and services and certain other acts published in the Official Journal of 2025 (item 1203) on 1 September 2025, which entered into force on 2 September 2025 (hereinafter 'the 2025 Act')	The Act of 5 August 2025 amending the act on tax on goods and services and certain other acts amended both the 2023 and 2024 Acts by introducing the obligation to issue structured invoices for all taxpayers with phased implementation.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

To fulfil this milestone Poland adopted three acts:

- The Act of 16 June 2023 amending the Act on tax on goods and services and certain other acts, published in the Official Journal of 2023, item 1598 on 11 August 2023 (hereinafter referred to as **'the 2023 Act'**);
- The Act of 9 May 2024 amending the 2023 Act, published in the Official Journal of 2024, item 852 on 15 May 2024 (hereinafter referred to as **'the 2024 Act'**);
- The Act of 5 August 2025 amending the Act on tax on goods and services and certain other acts, published in the Official Journal of 2025, item 1203 on 21 September 2025 (hereinafter referred to as **'the 2025 Act'**).

Entry into force of the amendment(s) to the act on tax on goods and services (...). Furthermore, in line with the measure description this measure consists in (...) **(ii) amending the act on tax on goods and services with regard to the use of structured invoices**

The 2023 Act was originally set to enter into force on 1 July 2024, as stipulated in its Article 23, yet its entry into force was later amended by Article 2 of the 2024 Act and postponed to 1 February 2026.

The 2024 Act entered into force on 1 July 2024, as per its Article 2.

The 2025 Act entered into force on 2 September 2025, as provided by its Article 3 except for Article 2, Point 5, letter a, which entered into force on 1 November 2025 and the provisions of Article 1 points 1–4, which entered into force on 1 February 2026, as provided by Article 3 of the 2025 Act.

with regard to the use of structured invoices for taxpayers whose total value of sales including the amount of tax, documented by those invoices issued in a given month exceeds 10,000 PLN. A transition period may be applied so that the use of structured invoices for these taxpayers is mandatory starting from 1 April 2026.

In Article 1, Point 12, the 2023 Act introduced the general obligation for all taxpayers to issue and receive structured invoices using the National e-Invoicing System (KSeF), starting on 1 July 2024, as per Article 1, Point 34 of the 2023 Act. Article 1, Point 12 of the 2023 Act also defines rules, rightsand

obligations for all taxpayers for the use of structured invoices in electronic format, as well as document formats for structured invoices.

Article 1, Point 6, letters a and b of the 2024 Act amended the date of entry into force of the 2023 Act, postponing the deadline for the general obligation for all taxpayers to issue and receive structured invoices using the National e-Invoicing System (KSeF), from 1 July 2024 to 1 February 2026.

The 2025 Act amended both the 2023 Act and the 2024 Act by introducing the obligation to issue structured invoices for all taxpayers with phased implementation, as stipulated in Article 2, Point 1, Letter o) of the 2025 Act. This means that issuing structured invoices exclusively via KSeF is obligatory starting from:

- 1 February 2026 - for taxpayers whose total value of sales including the amount of tax, documented by those invoices issued in 2024 exceeded 200,000,000 PLN;
- 1 April 2026 - for all taxpayers whose total value of sales including the amount of tax, documented by those invoices issued in a given month exceeds 10,000 PLN.

The 2025 Law established a phased introduction of the obligation to use structured invoices, ensuring that taxpayers have a reasonable transition period to adapt. Its Article 2, Point 1, Letter o) provides for a transition period between 1 February 2026 and 31 March 2026 for taxpayers whose total value of sales, including the amount of tax, documented by invoices issued in a given month, exceeds 10,000 PLN but whose total value of sales including tax for 2024 was lower than 200,000,000 PLN.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: C21G Amendment of the law on cybersecurity

Related Measure: C.3.1 Enhancing the cybersecurity

Qualitative Indicator: Provision in the amendment of the law indicating the entry into force

Time: Q4 2025

1. Context:

The objective of this reform is to increase the capacity of the national cybersecurity system.

Milestone C21G requires the entry into force of an amendment to the law on cybersecurity, which introduces sectoral Computer Security Incident Response Teams and expands the group of entities included in the ICT system supporting cooperation among entities within the national cybersecurity system.

Milestone C21G is the only step of the implementation of the reform.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Copy of the Act of 23 January 2026 amending the Act on the National Cybersecurity System and certain other acts, which entered into force on 3 April 2026 and was published in the national Official Journal of 2026 (item 252) on 2 March 2026, hereinafter: "the 2026 Act"	The 2026 Act introduces sectoral Computer Security Incident Response Teams and expands the group of entities included in the ICT system supporting cooperation with the national cybersecurity system.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Entry into force of an amendment to the law on cybersecurity

The Act of 23 January 2026 amending the Act on the National Cybersecurity System and certain other acts (hereinafter referred to as "the 2026 Act") was published in the national Official Journal of

2026 (item 252) on 2 March 2026. According to its Article 49, the 2026 Act entered into force on 3 April 2026.

introducing sectoral Computer Security Incident Response Teams

The 2026 Act introduces sectoral Computer Security Incident Response Teams, which function on sectoral or sub-sectoral level as determined in Article 1(4), sub-paragraph a) and Article 1(48) of the 2026 Act. Furthermore, sectoral Computer Security Incident Response Teams are integrated into the existing processes, for instance, into information exchange system on cybersecurity issues as per Article 1(13), (17), (19) of the 2026 Act and the early warning system as stipulated in Article 1(20), (21), (22) of the 2026 Act or the incidence response system as per Article 1(28) of the 2026 Act.

and expanding the group of entities included in "the ICT system supporting cooperation within the national cybersecurity system".

Article 1(53) of the 2026 Act amends Article 46 of the Act on the National Cybersecurity System, which defined "the ICT system supporting cooperation among entities within the national cybersecurity system" (hereinafter referred to as "the System"), the generation and transmission of recommendations to enhance cybersecurity, the reporting and handling of incidents, the assessment of risks at the national level, and the issuing of cybersecurity threat warnings.). Previously, the System covered only essential entities. The 2026 Act expands the group of entities included in the System to essential and important entities, as per Article 1(10), Article 1(57) sub-paragraphs a), b), Article 33(3) and Article 34 of the 2026 Act.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: D1G Entry into force of legal acts on the rationalisation of the structure of healthcare provision in the given area

Related Measure: D.1.1 Improving the effectiveness, accessibility and quality of health services

Qualitative Indicator: Provisions in the legal acts indicating their entry into force

Time: Q4 2025

1. Context:

The objective of the reform is to ensure the quality and accessibility of healthcare services as well as changes to structure and financial management of hospitals. This measure consists in the adoption of legislation for: (i) rationalisation of the structure of healthcare provisions in the given area (ii) increasing coordinated care at the level of primary care, (iii) creation of the National Oncological Network and the National Cardiological Network, (iv) increasing quality and patient safety in the health care system and (v) enabling the provision of e-health services.

Milestone D1G introduces provisions to further rationalise the structure of healthcare provision in the given area by allowing to change the scope of healthcare services provided by hospitals. Furthermore, milestone aims at increasing the share of ambulatory care services by changing the rules of the assessment of the tariffication of services. Milestone also provides for conditions and criteria for recovery plans for indebted hospitals and obligation for organising training for mangers of these hospitals. Finally, milestone establishes financial benefits for hospitals achieving the quality performance indicators.

Milestone D1G is the fifth step in the implementation of the reform, and it is accompanied in this payment request by milestone D5G on establishing the National Cardiological Network. Previous milestones of this reform were: milestone D2G on strengthening primary care, milestone D3G on quality in healthcare, milestone D4G on establishing the National Oncological Network and milestone D7G related to the establishment of voivodeship monitoring centres (all four under the second payment request). Furthermore, this milestone will be followed by milestone D6G on enabling provision of e-health services (under the ninth instalment).

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document justifying how the milestone was satisfactorily fulfilled.
2	Copy of the Act of 5 August 2025 amending the Act on healthcare services financed from public funds and the Act on medical activities that entered into force on 17 September 2025 (Journal of Laws 2025, item 1211).	This Act provides for easier consolidation of hospitals, set up the rules for the recovery plans, regulates the tariffication of medical services.

3	Copy of the Regulation of the Minister of Health of 17 November 2025 on the detailed manner of preparing, updating and submitting a recovery plan, and the detailed scope and format of the information contained therein that entered into force on 10 December 2025 (Journal of Laws 2025, item 1619)	This Regulation provides for the details of the content of the recovery plans and training for hospital managers
4	Copy of the Regulation of the Minister of Health of 16 April 2025 amending the Regulation on general terms and conditions of contracts for the provision of healthcare services that entered into force on 29 April 2025 (Journal of Laws of 2025, item 562)	This Regulation provides for the new competence to the President of the National Health Fund to set up the correction coefficients linked to the achievement of the quality performance indicators of the healthcare services
5	Copy of the Act of 16 June 2023 on quality in health care and patient safety that entered into force on 8 September 2023 (Journal of Laws 2023, item 1692)	This Act lays down the rules for the functioning of the health care quality system and patient safety.
6	Copy of the Regulation of the Minister of Health of 8 September 2015 on the general terms and conditions of contracts for the provision of healthcare services that entered into force on 1 January 2016 (Journal of Laws of Laws 2025, item 400)	The Regulation provides for the rules of cooperation between the National Health Fund and medical facilities (service providers).
7	Copy of the Regulation of the Minister of Health of 10 September 2024 on healthcare quality indicators that entered into force on 12 September 2024 (Journal of Laws of 2024, item 1349).	This regulation provides for quality performance indicators in the clinical, consumer and management areas.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Entry into force of legal acts […]

The Act of 5 August 2025 amending the Act on healthcare services financed from public funds and the Act on medical activities (hereinafter referred to as the 'healthcare Act', evidence No. 2) was published on 2 September 2025 in the Journal of Laws under item 1211. It entered into force 14 days after its publication i.e. on 17 September 2025, as set forth in its Article 9.

The Regulation of the Minister of Health of 17 November 2025 on the detailed procedure for preparing, updating and submitting a recovery plan was published on 25 November 2025 in the Journal of Laws under item 1619 (evidence No. 3). It entered into force 14 days after its publication i.e. on 10 December 2025, as set forth in its paragraph 4.

The Regulation of the Minister of Health of 16 April 2025 amending the Regulation on general terms and conditions of contracts for the provision of healthcare services (hereinafter referred to as the "Regulation on coefficients", evidence No. 4) was published on 28 April 2025 in the Journal of Laws under item 562. It entered into force one day following its publication i.e. on 29 April 2025, as set forth in its paragraph 3.

The Act of 16 June 2023 on quality in health care and patient safety (evidence No. 5) was published on 24 August 2023 in the Journal of Laws under item 1692. It entered into force 14 days after the day of its publication (i.e. on 8 September 2023) as set forth in its article 67(1).

[…] that shall provide for:

- change of the scope of healthcare services provided by hospitals to rationalise the structure of healthcare provision in the given area, on the basis of the national or regional transformation plans and the map of health needs;

Article 1 point 16 of the healthcare Act (evidence No. 2) introduces the right for a hospital to request the change to the scope of healthcare services they provide by removing certain type of healthcare service provided by that hospital, as this would contribute to the rationalisation of the structure of healthcare provision in a given area. The change in the scope of healthcare services can be done, in particular, through a consolidation of hospitals, provided the adequate access of citizens to these services is ensured (Article 1 point 16 of the healthcare Act (evidence No. 2)). Under the same Article, the decision on removing certain services is subject to the consent of the President of the National Health Fund to ensure that such a change properly secures access to healthcare provisions based on the maps of health needs, the national transformation plans or the regional transformation plans.

- assessment of the impact of proposed tariffs in view of increasing the share of ambulatory care services;

Article 1(2) of the healthcare Act (evidence No. 2) introduces a new requirement for the Agency for Health Technology Assessment and Tariff System to perform a mandatory assessment of the impact of the proposed tariffs on the structure of medical services that are being provided, in particular in terms of increasing the share of ambulatory care services, taking into account the rationalisation of the treatment process and the effectiveness of public spending.

- establishment of conditions and criteria for recovery plans for indebted hospitals;

Article 2 of the healthcare Act (evidence No. 2) establishes the conditions and criteria for recovery plans for indebted hospitals.

- Article 2(7) point a) sets out the conditions for the preparation of the recovery plan. According to this provision, if the financial statement of an independent public healthcare institution (including hospital) shows a net loss for which the absolute value exceeds 1% of the sum of net revenues, the manager of the independent public healthcare institution must prepare a recovery plan for a period not exceeding 3 years. Such report must be prepared within 7 months of the deadline for preparing the financial statement for the hospital.
- Article 2(7) point b) specifies that the preparation of a recovery plan is preceded by an analysis of the following: 1) operational and management efficiency, 2) economic situation, 3) quality of the services, 4) human resources, and 5) medical performance of individual units or departments of the hospital, including their current financial situation.
- Article 2(7) point b) provides for the criteria that should be included in the recovery plan. The recovery plan should include the following substantive elements:
    1) the results of the analysis made for the preparation of the plan (see paragraph above);
    2) unified report presenting its assets, financial situation and operating results in a given period, including a balance sheet, profit and loss account and additional information

intended to provide users with information on the company's condition, prepared on the basis of accounting records.

3) an assessment of the alignment of the recovery measures with the maps of the healthcare needs, or with the national transformation plan or the regional transformation plan;
4) proposals for cooperation with other healthcare entities and the scope of such cooperation, including the concentration of human resources, infrastructure, and the provision of healthcare services and mergers with other healthcare entities, as at the date of preparation of the recovery plan, if planned;
5) measures aimed at improving the quality of healthcare services provided;
6) measures aimed at improving management efficiency, in particular activities aimed at improving the knowledge and competences of management staff;
7) measures to improve the economic and financial situation of the independent public healthcare facility and revenue forecasts;
8) set up of the targets for achieving the conditions specified under the points 4) – 7);
9) information on which of the hospital departments are subject to recovery measures.

- **introduction of financial benefits from the National Health Fund for hospitals achieving quality performance indicators. The legal act may allow for a reasonable transition period for mandatory application of correction coefficients for indicators as from 1 July 2026;**

The financial benefits from the National Health Fund for hospitals are introduced by virtue of the Regulation on coefficients (evidence No. 4) for achieving quality performance indicators mentioned in Article 4(2) of the Act of 16 June 2023 on quality in health care and patient safety (Journal of Laws, item 1692, evidence No. 5).

The Regulation on coefficients (evidence No.4) amended the Regulation of the Minister of Health on the general terms and conditions of contracts for the provision of healthcare services (evidence No. 6) by adding point 2a to Paragraph 16.

Pursuant to this new point 2a in Paragraph 16, the President of the National Health Fund determines the correction coefficients for hospitals achieving the health care quality performance indicators based on formula specified for a given indicator and which are included in the annex to this Regulation on coefficients (evidence No. 4).

According to paragraph 16(1) of the Regulation of the Minister of Health on the general terms and conditions of contracts for the provision of healthcare services (evidence No. 6), the establishment of benefits for hospitals is done with reference to either a value of the specific service or a lump sum. According to paragraph 16(2) of the same legal act, when determining the conditions for the settlement of benefits, the President of the National Health Fund may apply correction coefficients aimed in particular at improving the quality and increasing the availability of the services provided.

As per paragraph 1 of the Regulation on coefficients (evidence No. 4), the achievement of quality performance indicators will trigger the application of coefficients with the upward adjustment of the value of the healthcare service or lump sum paid to hospitals by the National Health Fund. Hence, the hospitals will receive financial benefits in the form of either a higher lump sum or higher payment for a specific service depending on the quality performance indicators they achieved.

Paragraph 2 of the Regulation on coefficients (evidence No. 4) specifies that correction coefficients for several of the quality performance indicators specified in the Annex to this Regulation on

coefficients, i.e. in Parts A.I-A.III, in Part A.IV, item 6, in Part A.V, items 1–6 and 8, in Part B, in Parts C.II and C.III, and in Part C.IV in items 1–9 and 14 – have to be determined by 1 July 2026. The transition period between the entry into force of the Regulation on coefficients and the application of the correction coefficients for these indicators is justified by the necessity of setting points of reference at the first stage of the reform. The first publication of quality performance indicators as envisaged by the Act on quality in healthcare services and patient safety (evidence No. 5) and the Regulation on quality performance indicators (evidence No. 7), took place on 30 April 2025. As formulas for calculating the quality performance indicators were established by means of the Regulation on coefficients (evidence No. 4), it was reasonable to wait with the correction coefficients until the subsequent publication of indicators, which will take place by 30 April 2026 (in accordance with Article 5(2) of the Act on quality in healthcare services and patient safety (evidence No. 5), these indicators are published every year by 30 April). This will allow for comparisons of the quality of healthcare services provided on the basis of indicators over time and give healthcare providers time to take measures to increase the quality of their services.

introduction of a requirement that the recovery plan shall contain training for management staff on restructuring processes in healthcare entities.

The annex to the Regulation of the Minister of Health of 17 November 2025 on the detailed manner of preparing, updating and submitting a recovery plan, and the detailed scope and format of the information contained therein (see evidence No. 3) in its section 2 point 4(3), page 7 specifies that the description of the recovery measures of the plan aimed at improving the knowledge and competences of management staff should contain training for management staff on restructuring processes in healthcare entities, taking into account management methods applied in the healthcare sector.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: D5G - Entry into force of the law creating the National Cardiological Network

Related Measure: D.1.1 Improving the effectiveness, accessibility and quality of health services

Qualitative Indicator: Provisions in the legal acts indicating the entry into force

Time: Q3 2025

1. Context:

The objective of the reform is to ensure the quality and accessibility of healthcare services as well as changes to structure and financial management of hospitals. This measure consists in the adoption of legislation for: (i) rationalisation of the structure of healthcare provisions in the given area (ii) increasing coordinated care at the level of primary care, (iii) creation of the National Oncological Network and the National Cardiological Network, (iv) increasing quality and patient safety in the health care system and (v) enabling the provision of e-health services.

Milestone D5G provides for the creation of the National Cardiological Network which should ensure that patients receive uniform cardiological care based on diagnostic and therapeutic standards.

Milestone D5G is the fifth milestone of the reform, and it is accompanied in this payment request by milestone D1G related to the rationalisation of the structure of healthcare provision in the given area. It follows the completion of milestone D2G on strengthening primary care and coordinated care, milestone D3G related to the quality of healthcare and patient safety, milestone D4G related to the National Oncological Network and milestone D7G related to the monitoring centres for oncological network (all four were assessed in the second payment request). It will be followed by milestone D6G (under the ninth instalment) on enabling provision of e-health services.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Copy of the Act of 4 June 2025 on the National Cardiological Network which entered into force on 2 July 2025 (Official Journal 2025, item 779)	The law established the National Cardiological Network in Poland.
3	Copy of the Regulation of the Minister of Health of 11 July 2025 on detailed eligibility criteria for the National Cardiological Network that entered into force on 16 July 2025 (Official Journal 2025, item 943).	The regulation provides detailed criteria for the hospitals at each level of specialisation in the network.
4	Copy of the Regulation of the Minister of Health of 6 October 2025 on key recommendations for cardiological care that	The regulation provides the detailed requirements regarding cardiological treatment, which ensures the

	entered into force on 30 October 2025 (Official Journal 2025 s, item 1389).	uniform care for all patients.
5	The publication of hospitals classified for each level in the National Cardiological Network, per region in Poland	https://www.nfz.gov.pl/bip/wykaz-swiadczeniodawcow-zakwalifikowanych-do-krajowej-sieci-kardiologicznej/

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Entry into force of the legal acts that shall provide for: - establishment of an organizational structure of the National Cardiological Network and cardiological care management;

The Act of 4 June 2025 on the National Cardiological Network (hereinafter referred to as the "Act on NCN", evidence No. 2) was published on 17 June 2025 in the Official Journal 2025 under item 779. Pursuant to its Article 58, this Act entered into force 14 days after its publication, i.e. on 2 July 2025. According to Article 3 the Act on NCN, the National Cardiological Network consists of healthcare entities classified into one of three levels of cardiological care.

Pursuant to Article 16(2) of the Act on NCN, the Minister of Health issued on 11 July 2025 a Regulation of 11 July 2025 on detailed eligibility criteria for the National Cardiological Network which was published on 16 July 2025 in the Official Journal 2025 under item 943 f(hereinafter referred to as the "network", evidence No. 3). Following this regulation, acting on the basis of Article 13(1) of the Act on NCN (evidence No. 2), the President of the National Fund for Health published the list of entities qualified for the three levels of the network (evidence No. 5) and by that the network was established. The Commission services accessed the link provided by the authorities on 10 February 2026 to verify the publication of the list of hospitals. This check was completed successfully, confirming that the list was published.

These acts provide for the establishment of an organisational structure of the NCN as well as a new model of cardiological care management in Poland.

The Act on NCN defines the roles and responsibilities of medical entities qualified to the network – and three levels in the network were defined as follows (Articles 7-9 of the Act on NCN):

- Cardiology Centre on I level of the National Cardiological Network (hereinafter referred to as the "OK I") - should provide cardiological care in the scope of basic diagnostics and treatment.
- Cardiology Centre on II level of the National Cardiological Network (hereinafter referred to as the "OK II") - should provide cardiology outpatient clinic, cardiology ward and emergency room or hospital emergency department, which will allow the provision of care for complications after cardiological interventions. In addition, a cardiology centre will qualify as OK II if it provides coordinated access to a haemodynamic laboratory or interventional radiology laboratory and for cardiological rehabilitation for patients at the treatment facility location.
- Cardiology Centre on III level of the National Cardiological Network (hereinafter referred to as the "OK III") - should provide cardiological care based on the cardiology and cardiological surgery profile, i.e. cardiology outpatient clinic, cardiology department, cardiological surgery department, intensive care and anaesthesiology department, vascular surgery department or internal medicine department or neurology department and emergency room or hospital emergency department, which will allow securing complications after cardiological

interventions. In addition, a cardiology centre will qualify as OK III if it provides coordinated access to a haemodynamic laboratory or interventional radiology laboratory, an electrophysiology laboratory and for cardiological rehabilitation for patients at the treatment facility location.

The creation of the NCN ensures a new model of cardiological care management. Firstly, all medical entities qualified to the NCN are obliged to ensure the possibility of mutual consultation within the network, and consultation with collaborating centres (Article 4(2) of the Act on NCN). In addition, OK II and OK III of the NCN are required to appoint a cardiological care coordinator and ensure continuity of cardiological care for the patients from the date of publication of the list of those qualifying for NCN (Article 4(3) of the Act on NCN).

Pursuant to Article 11 of the Act on NCN, the reform has foreseen a special role for the National Institute of Cardiology - National Research Institute in Warsaw, which is the coordinating centre for the functioning of the National Cardiological Network and, within the framework of the implementation of the tasks concerning coordination, inter alia develops and updates guidelines on diagnostic and therapeutic management of cardiovascular diseases, including through the adaptation of national and foreign studies, and organisational standards on cardiovascular diseases and submits them for an opinion of the National Cardiological Council.

- establishment of cardiological care for patients based on recommended diagnostic and therapeutic standards;

The provision of cardiological care for patients based on the same recommended diagnostic and therapeutic standards is ensured by the following provisions of the Act on NCN:

- Article 4(2)(1) of the Act on NCN requires entities that are part of the NCN to provide healthcare services in accordance with the current medical knowledge and the key recommendations for cardiological care.
- Article 5(3) of the Act on NCN requires the Minister of Health to adopt a Regulation which establishes key recommendations for harmonised procedures and standards in clinical practice in order to improve the quality of cardiological care for all the patients with the same disease.

The Minister of Health adopted the key recommendations for the organisation and clinical conduct in the cardiological treatment by means of a Regulation, which covers cardiological diseases (evidence No. 4). The Regulation was published in the Official Journal on 15 October 2025 under item 1389. In line with its Article 3, it entered into force 14 days after its publication, i.e. on 290 October 2025. The key recommendations set out the main guidelines on the organisation of cardiological care and treatment financed by public funds which include diagnostic and therapeutic standards. Those guidelines are set out in the Annex to the Regulation, which provides the specific recommendations divided into primary cardiological care services in Section I, ambulatory care in Section II, hospital care in Section III, rehabilitation services in Section IV, and finally long-term care in Section V.

- establishment of the framework for the monitoring of quality of cardiological care within the National Cardiological Network.

The Act on NCN requires that the assessment of the level of quality of cardiological care is carried out on the level of diagnoses on the basis of indicators of the quality of cardiological care falling within the following areas:

- quality at the level of the clinical services- described by parameters concerning the levels and effects of the healthcare services provided (e.g. treatment effect, repeat hospitalisations for the same reason) (Article 19(1) of the Act on NCN),

- quality at managerial level - described by parameters concerning the organisation of the healthcare services provided (e.g. coordination of cardiological care, continuity of cardiological care) (Article 19(2) of the Act on NCN).

The monitoring of the quality of cardiological care within the NCN is to be carried out by the National Health Fund in collaboration with the National Cardiological Network coordinating centre, the National Institute of Cardiology - National Research Institute in Warsaw (Article 22 of the Act on NCN). It concerns the services provided at each level of healthcare, i.e. in the areas of primary care, ambulatory care, hospital care and rehabilitation, as stipulated in the key recommendations defined in Article 2(4) of the Act on NCN.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: E1G Entry into force of a law on the purchase of zero-emission buses

Related Measure: E.1.1 Increase in the use of environmentally friendly transport

Qualitative Indicator: Provision in a law indicating its entry into force

Time: Q1 2025

1. Context:

The objective of the measure is to reduce emissions of greenhouse gases and air pollutants from transport and to increase the share of alternative fuels. This measure consists in (i) a reform requiring the purchase of zero-emission buses, (ii) a support for Sustainable Urban Mobility Plans ("SUMPs"), (iii) the introduction of a registration fee and an environmental fee for emissions-related vehicles, and (iv) a grant scheme to support the acquisition of electric vehicles.

Milestone E1G concerns the entry into force of a law obliging certain providers of collective urban passenger transport services to purchase zero-emission buses.

Milestone E1G follows the completion of milestone E2G (under instalment 3) and is assessed in parallel with E4aG. It will be followed by target E5G (under instalment 7), milestones E3G and E4G (under instalment 9), as well as targets E7G and E4cG (under instalment 9). The reform has a final expected date for implementation in Q2/2026.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone was satisfactorily fulfilled.
2	Copy of the Act of 21 November 2024 amending the Electromobility and Alternative Fuels Act and certain other acts, with entry into force of relevant provisions on 1 January 2026 (published in the Journal of Laws 2024, item 1853, on 16 December 2024)	Legal act amending the Act of 11 January 2018 on Electromobility and Alternative Fuels introducing the obligation to purchase zero-emission buses.
3	Copy of the Electromobility and Alternative Fuels Act of 11 January 2018 (consolidated version in the Journal of Laws 2024, item 1289, published on 26 August 2024).	Legal act on electromobility and alternative fuels in Poland.
4	Copy of the Act of 16	Legal act defining urban transport.

	December 2010 on Public Collective Transport (Consolidated version published in the Journal of Laws 2025, item 285).	

3. Analysis:

The justification and substantiating evidence provided by the Poland authorities cover all constitutive elements of the milestone.

Entry into force of a law

The Act of 21 November 2024 amending the Electromobility and Alternative Fuels Act and certain other acts (evidence No. 2, hereinafter referred to as "the 2024 Act") amending the Electromobility and Alternative Fuels Act of 11 January 2018 (hereinafter referred to as "the 2018 Electromobility Act" – evidence No. 3) was published in the Official Journal of the Republic of Poland (Journal of Laws of 2024, item 1853) on 16 December 2024. According to its article 6, the 2024 Act generally entered into force on 31 December 2024, 14 days after its publication. However, in accordance with Article 6(2) Article 1 point 3 of the 2024 Act concerning the requirement to purchase zero-emission buses entered into force on 1 January 2026.

which shall impose a legal obligation […] for municipalities with more than 100 000 inhabitants and entities contracted or entrusted by such municipalities to provide collective urban passenger transport services by road to purchase zero-emission buses when they carry out their services in municipalities above 100 000 inhabitants.

Article 36(2) of the 2018 Electromobility Act (evidence No. 3) as amended by Article 1 point 3 of the 2024 Act (evidence No. 2) applies to municipalities with more than 100 000 inhabitants and entities contracted or entrusted by such municipalities to provide passenger transport services by road in the context of urban transport within the meaning of Article 4(1) No. 4 of the Act of 16 December 2010 on Public Collective Transport (evidence No. 4, hereinafter referred to as "the Public Collective Transport Act"). According to Article 4(1) No. 4 of the Public Collective Transport Act, urban transport includes "*municipal passenger transport carried out within the administrative boundaries of a city"*. The law therefore applies to municipalities above 100 000 inhabitants and contracted/entrusted entities when carrying out collective urban passenger transport services in municipalities above 100 000 inhabitants.

The provision establishes the obligation for these municipalities and contracted/entrusted entities to acquire, on the basis of a sale, lease, rental or leasing contract with an option to purchase only zero-emission buses for the operation of such services in the territory of these municipalities. The 2024 Act therefore imposes, as of 1 January 2026, a legal obligation for the aforementioned providers of collective urban passenger transport services to purchase zero-emission buses when they carry out these services in municipalities above 100 000 inhabitants.

[…] (subject to specified exceptions) […]

Relevant exceptions are specified in the above-mentioned legal act: Article 36(3) of the 2018 Electromobility Act (evidence No. 3), as amended by Article 1 point 3 of the 2024 Act (evidence No. 2), contains specific exceptions from the obligation to purchase zero-emission buses. These exceptions are limited to the purchase of buses used for the carriage of passengers by road: 1) which go beyond the administrative boundaries of a city with more than 100 000 inhabitants; 2) organised by a municipality with more than 100 000 inhabitants and implemented in a municipality with fewer than 100 000 inhabitants or in several municipalities with less than 100 000 inhabitants each.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: E4aG Grant scheme for EV support

Related Measure: E1.1 Increase in the use of environmentally friendly transport

Qualitative Indicator: Publication of the grant scheme(s)

Time: Q2 2025

1. Context:

This measure consists of a reform and an investment. The objective of the investment is to contribute to climate change mitigation by providing support for the acquisition of zero-emission vehicles. This investment consists in a grant scheme with a budget of EUR 246 375 000.

Milestone E4aG requires the publication of the call for applications for the grant scheme to support the purchase, rental or leasing of zero-emission electric vehicles of the M1, M2 and N1 category.

Milestone E4aG is the second milestone of the measure, and it follows the completion of milestone E2G (assessed under the 3rd instalment). It will be followed by milestoneE1G (under the 9th instalment), related to a law on the purchase of zero-emission buses, milestone E3G (under the 9th instalment), related to a legal act introducing a registration fee for emissions-related vehicles, milestone E4G (under the 9th instalment), related to a legal act introducing an environmental fee for emissions-related vehicles, target E4cG (under the 9th instalment), related to the payment to the final recipients of the EV grant scheme, target E5G (under the 7th instalment), related to cities with SUMPs adopted and target E7G (under the 9th instalment), related to the number of electric vehicles registered.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactory fulfilled
2	Call for applications under the NaszEauto priority programme (hereinafter: the Call for applications), published on 15 October 2025 by the National Fund for Environmental Protection and Water Management (NFOŚiGW)	Call for applications under the NaszEauto priority programme for the support of the purchase, leasing and renting of long-term zero- emission electric vehicles, published on the Polish government portal The link is as follows: https://www.gov.pl/web/nfosigw/nabor-wnioskow-w-ramach-programu-priorytetowego-naszeauto#_ftn2.

3	Rules of procedure of the call to support the projects from the development plan implemented under the priority programme NaszEauto (hereinafter: the Rules of procedure), with the annex including the support-intensity table (hereinafter: the Table), published on 14 October 2025 by the NFOŚiGW	Documentary evidence in the form of Rules of procedure to support the project from the development plan implemented under the priority programme NaszEauto. Programme implementing Investment E.1.1. Increase in transport use environmentally friendly under the National Recovery and Resilience Plan
4	The priority programme NaszEauto (hereinafter: the NaszEauto program), published on 27 August 2025 (updated on 16 October 2025) by the NFOŚiGW	Documentary evidence in the form of link to the revised priority programme NaszEauto. The programme is published on the portal of the National Fund for Environmental Protection and Water Management (NFOŚiGW) The link is as follows: https://naszeauto.gov.pl/o-programie/

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

A call for applications shall be published for grant scheme(s) to support the purchase, rental or leasing of zero-emission electric vehicles of the M1, M2 and N1 category.

The Call for applications under the NaszEauto priority programme was published by the National Fund for Environmental Protection and Water Management (NFOŚiGW), on 15 October 2025 on the Polish government portal (evidence No. 2). Section 'Objective of the programme' states that the programme supports the purchase, leasing and rental of zero-emission electric vehicles of categories M1, M2 and N1, while section 'Forms of co-financing' stipulates that the funds dedicated to supporting projects under the Programme are to be allocated in the form of grants (evidence No. 2).

The Call for applications (evidence No. 2) and the priority programme NaszEauto (evidence No. 4) were published on the Polish government portal and on the portal of the National Fund for Environmental Protection and Water Management (NFOŚiGW), respectively. The Commission services accessed both links provided by the authorities on 24 October 2025 to verify that the relevant call for applications was published in line with the requirement and that the documents published corresponded to those transmitted as evidence. This check was completed successfully, confirming that the corresponding evidence had been made public and the relevant call for applications was published as required.

For M1 vehicles the support:

- **shall not exceed PLN 40 000 per final recipient in case of natural persons and sole proprietors.**
- **shall not exceed PLN 40 000 per vehicle in case of national parks.**

The annex to the Rules of procedure (evidence No. 3), specifies that for M1-category zero-emission electric vehicles the support granted to natural persons is limited to a maximum total amount of PLN 40 000 per final recipient. This ceiling is documented in the Table (Annex to the rules of procedure, evidence No. 3, pages 12-13).

The annex to the Rules of procedure (evidence No. 3), specifies that, for sole-proprietors, the total support granted for M1-category zero-emission electric vehicles shall not exceed PLN 40 000 per final recipient. This ceiling is also shown in the Table (Annex to the rules of procedure, evidence No. 3, pages 12-13).

The annex to the Rules of procedure (evidence No. 3), also specifies that, for national parks, the total support granted for M1-category zero-emission electric vehicles shall not exceed PLN 40 000 per vehicle. This ceiling is shown in the Table (Annex to the rules of procedure, evidence No. 3, pages 13-14).

Furthermore, the information about the programme included in the priority programme NaszEauto (evidence No. 4), specifies in the section 'What to pay attention to?' that an applicant who is a natural person or a sole proprietor can receive one subsidy covering one electric vehicle of category M1.

For M2 and N1 vehicles the support:

- **shall be provided in the form of grants to sole proprietors, non-governmental organisations, care and educational institutions and centres, medical and educational facilities and national parks.**
- **shall not exceed PLN 600 000 per M2 vehicle, and PLN 70 000 per N1 vehicle.**

The Rules of procedure (evidence No. 3) state that for M2 and N1 vehicles the support is provided in form of grants to eligible applicants. The Rules of procedure (evidence No. 3) also stipulate that the recipients supported for zero-emission electric vehicles of categories M2 and N1 are sole proprietors, non-governmental organisations, national parks, state budgetary units carrying out care and education tasks or educational activities under the general education system or medical activities carried out under a contract with the National Health Fund (NFZ), state legal persons performing nursing and educational tasks or educational activities under the general education system or medical activities carried out under a contract with the NFZ, and local government units and their associations in the field of establishments: nursing services, educational or educational activities within the general education system or carrying out a medical activity carried out under a contract with the NFZ as listed in the Table (Annex to the rules of procedure, evidence No. 3, pages 12-13).

The Council Implementing Decision required that for M2 and N1 vehicles the support shall be provided in the form of grants to, among others, care and educational institutions and centres, medical and educational facilities (hereinafter referred to as 'relevant institutions, centres and facilities'). In the call for proposals, instead of referring explicitly to care, educational and medical institutions, centres and/or facilities, the Polish authorities specified the eligible beneficiaries by referring to the legal entities or units which operate the relevant institutions, centres and facilities, namely (i) state budget units carrying out care and educational tasks or educational activities within the general education system or medical activities carried out under a contract with the National Health Fund; (ii) state legal entities carrying out such care, educational, or medical activities; and (iii) local government units and their associations carrying out care and educational tasks or educational

activities within the general education system or medical activities carried out under a contract with the National Health Fund (evidence No. 4).

Whilst this constitutes a minimal formal deviation from the requirement of the Council Implementing Decision, a further specification of beneficiaries in the call for proposals was necessary to ensure alignment with the applicable legal framework by defining the legal forms which operate the relevant institutions, centres and facilities under Polish law. This approach increases legal certainty by specifying the relevant legal entities under which the relevant institutions, centres and facilities operate, while ensuring that support for the acquisition of zero-emission vehicles is granted to the entities effectively providing the relevant services. As of this, this minimal deviation does not affect the progress towards achieving the investment that the milestone E4aG represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

Furthermore, in line with description of the measure, **this measure consists in … (iv) a grant scheme for EV support.**

In the call for applications of the programme, the 'Forms of co-financing' section states that the support is provided as a grant scheme, while the 'Final recipient of support' section specifies that this grant scheme applies to electric vehicles (EVs) (evidence No. 2).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: E5G Cities with SUMPs adopted

Related Measure: E1.1 Increase in the use of environmentally friendly transport

Quantitative Indicator: Number

Baseline: 0

Target: 30

Time: Q2 2025

1. Context:

The reform aims to contribute to the sustainable modes of transport by: a law on the purchase of zero-emission buses (ii) support for the development of Sustainable Urban Mobility Plans ("SUMPs"), (iii) the introduction of a registration fee and an environmental fee for emissions-related vehicles in line with the "polluter pays" principle, (iv) providing a grant scheme for EV support, and (v) new registrations of electric vehicles.

Target E5G concerns the number of cities which adopted a Sustainable Urban Mobility Plan.

Target E5G is the fourth step of the implementation of the measure. It follows the completion of milestone E2G (under the third instalment) concerning the support for the development and implementation of Sustainable Urban Mobility Plans (SUMPs), milestone E4aG related to the launch of the grant scheme to provide support for the acquisition of zero-emission vehicles (under the same instalment) and milestone E1G related to the entry into force of a law setting an obligation to purchase zero-emission buses in cities above 100 000 inhabitants (under the sixth instalment), Finally, it will be followed by milestones E3G and E4G related to entry into force a legal act introducing a registration fee and an environmental fee for certain vehicles in line with the "polluter pays" principle, target E4cG related to legal agreements signed with final beneficiaries of the grant scheme to provide support for the acquisition of zero-emission vehicles, and target E7G related to increasing the share of electric vehicles (all under the ninth instalment).

2. Evidence provided:

	Name of the evidence	Short description
1.	Summary document	Summary document duly justifying how the target was satisfactorily fulfilled
2.	List of adopted Sustainable Urban Mobility Plans	List of the cities which have adopted SUMPs and links to the websites where the SUMPs can be accessed. The list of the cities comes from the Repository of Evaluated SUMPs, maintained by the SUMP Competence Center within the Ministry of Infrastructure, and contains the dates of adoption of resolutions and the dates of entry into force of the resolution
3.	Copy of the resolution adopted by	The resolution adopted on 26 August 2022 by

	the city of Olsztyn	the city of Olsztyn adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 26 August 2022
4.	Copy of the resolution adopted by the city of Lublin	The resolution adopted by the city of Lublin on 2 March 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 2 March 2023
5.	Copy of the resolution adopted by the city of Świdnik	The resolution adopted by the city of Świdnik on 30 January 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on23 February 2023
6.	Copy of the resolution adopted by the city of Wrocław	The resolution adopted by the city of Wrocław on 23 June 2022 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 23 June 2022
7.	Copy of the resolution adopted by the city of Bydgoszcz	The resolution adopted by the city of Bydgoszcz on 24 May 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 24 May 2023.
8.	Copy of the resolution adopted by the city of Białograd	The resolution adopted by the city of Białograd on 29 March 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 29 March 2023
9.	Copy of the resolution adopted by the city of Kołobrzeg	The resolution adopted by the city of Kołobrzeg on 29 March 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 29 March 2023.
10.	Copy of the resolution adopted by the city of Koszalin	The resolution adopted by the city Koszalin on 23 March 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 23 March 2023.
11.	Copy of the resolution adopted by the city of Busko-Zdrój	The resolution adopted by the city of Busko-Zdrój on 20 April 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 20 April 2023.
12.	Copy of the resolution adopted by the city of Myślenice	The resolution adopted by the city of Myślenice on 17 May 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 17 May 2023.
13.	Copy of the resolution adopted by the city of Gorzów Wielkopolski	The resolution adopted by the city Gorzów Wielkopolski on 21 June 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The

		resolution entered into force on 21 June 2023
14.	Copy of the resolution adopted by the city of Sanok	The resolution adopted by the city of Sanok on 26 July 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 26 July 2023
15.	Copy of the resolution adopted by the city of Białystok	The resolution adopted by the city of Białystok on 18 September 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 18 September 2023
16.	Copy of the resolution adopted by the city of Płock	The resolution adopted by the city of Płock on 31 August 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 31 August 2023.
17.	Copy of the resolution adopted by the city of Opole	The resolution adopted by the city the city of Opole on 28 September 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 28 September 2023.
18.	Copy of the resolution adopted by the city of Kalisz	The resolution adopted by the city of Kalisz on 30 November 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 30 November 2023
19.	Copy of the resolution adopted by the city of Ostrów Wielkopolski	The resolution adopted by the city of Ostrów Wielkopolski on 30 October 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 30 October 2023.
20.	Copy of the resolution adopted by the city of Zielona Góra	The resolution adopted by the city of Zielona Góra on 26 September 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 26 September 2023.
21.	Copy of the resolution adopted by the city of Siedlce	The resolution adopted by the city of Siedlce on 30 November 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 30 November 2023.
22.	Copy of the resolution adopted by the city of m.st. Warszawa	The resolution adopted by the city of m.st. Warszawa on 16 November 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 16 November 2023.

23.	Copy of the resolution adopted by the city of Kielce	The resolution adopted by the city of Kielce on 17 November 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 17 November 2023.
24.	Copy of the resolution adopted by the city of Toruń	The resolution adopted by the city of Toruń on 23 November 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 23 November 2023.
25.	Copy of the resolution adopted by the city of Kraków	The resolution adopted by the city of Kraków on 6 March 2024 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 6 March 2024.
26.	Copy of the resolution adopted by the city of Radom	The resolution adopted by the city of Radom on 30 December 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 30 December 2023.
27.	Copy of the resolution adopted by the city of Bielsko-Biała	The resolution adopted by the city of Bielsko-Biała on 23 November 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 23 November 2023.
28.	Copy of the resolution adopted by the city of Poznań	The resolution adopted by the city adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 21 December 2023.
29.	Copy of the resolution adopted by the city of Szczecin	The resolution adopted by the city of Szczecin on 12 December 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 12 December 2023.
30.	Copy of the resolution adopted by the city of Rybnik	The resolution adopted by the city of Rybnik on 21 December 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 21 December 2023.
31.	Copy of the resolution adopted by the city of Katowice	The resolution adopted by the city of Katowice on 9 January 2024 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 9 January 2024.
32.	Copy of the resolution adopted by the city of Polkowice	The resolution adopted by the city of Polkowice on 28 November 2023 adopting the Sustainable Urban Mobility Plan (SUMP). The resolution entered into force on 28 November 2023.

33.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Olsztyn	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the Repository.
34.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Lublin and Świdnik	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
35.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Wrocław	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
36.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Bydgoszcz	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
37.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Białograd, Kołobrzeg and Koszalin	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
38.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Busko-Zdrój	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
39.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Myślenice	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
40.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Gorzów Wielkopolski	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
41.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Sanok	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
42.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Białystok	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
43.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Płock	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.

44.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Opole	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
45.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city Kalisz and Ostrów Wielkopolski	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
46.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Zielona Góra	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
47.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Siedlce	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
48.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Warszawa	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
49.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Kielce	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
50.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Toruń	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
51.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Kraków	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
52.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Radom	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
53.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Bielsko- Biała	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
54.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Poznań	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
55.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Szczecin	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.

56.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Rybnik	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
57.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Katowice	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.
58.	Copy of the Sustainable Urban Mobility Plan (SUMP) adopted by the city of Polkowice	The Sustainable Mobility Plan that was adopted by the relevant bodies and placed in the SUMPs Repository.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

Number of cities with an adopted Sustainable Urban Mobility Plan.

The Polish Authorities have submitted the copies of 30 resolutions on adoption of a Sustainable Urban Mobility Plan (evidence No. 3-32), along with Sustainable Urban Mobility Plans (SUMPs) (evidence No. 33-58).

The following 30 cities adopted a Sustainable Urban Mobility Plan:

1. On 26 August 2022, the city of Olsztyn adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 26 August 2022 (evidence No. 3).
2. On 2 March 2023, the city of Lublin adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 2 March 2023 (evidence No. 4).
3. On 30 January 2023, the city of Świdnik adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 23 February 2023 (evidence No. 5).
4. On 23 June 2022 the city of Wrocław adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 23 June 2022 (evidence No. 6).
5. On 24 May 2023 the city of Bydgoszcz adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 24 May 2023 (evidence No. 7).
6. On 29 March 2023 the city of Białograd adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 29 March 2023 (evidence No. 8).
7. On 29 March 2023 the city of Kołobrzeg adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 29 March 2023 (evidence No. 9).
8. On 23 March 2023 the city of Koszalin adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 23 March 2023 (evidence No. 10).
9. On 20 April 2023 the city of Busko-Zdrój adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 20 April 2023 (evidence No. 11).
10. On 17 May 2023 the city of Myślenice adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 17 May 2023 (evidence No.12).
11. On 21 June 2023 the city of Gorzów Wielkopolski adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 21 June 2023 (evidence No. 13).
12. On 26 July 2023 the city of Sanok adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 26 July 2023 (evidence No. 14).

13. On 18 September 2023 the city of Białystok adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on18 September 2023 (evidence No. 15).
14. On 31 August 2023 the city of Płock adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 31 August 2023 (evidence No. 16).
15. On 28 September 2023 the city of Opole adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 28 September 2023 (evidence No. 17).
16. On 30 November 2023 the city of Kalisz adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 30 November 2023 (evidence No. 18).
17. On 30 October 2023 the city of Ostrów Wielkopolski has adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 30 October 2023 (evidence No. 19).
18. On 26 September 2023 the city of Zielona Góra adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 26 September 2023 (evidence No. 20).
19. On 30 November 2023 the city of Siedlce adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 30 November 2023 (evidence No. 21).
20. On 16 November 2023 m.st. Warszawa adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 16 November 2023 (evidence No. 22).
21. On 17 November 2023 the city of Kielce adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 17 November 2023 (evidence No. 23).
22. On 23 November 2023 the city of Toruń adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 23 November 2023 (evidence No. 24).
23. On 6 March 2024 the city of Kraków adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 6 March 2024 (evidence No. 25).
24. On 30 December 2023 the city of Radom adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 30 December 2023 (evidence No. 26).
25. On 23 November 2023 Bielsko-Biała the city of adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 23 November 2023 (evidence No. 27).
26. On 21 December 2023 the city of Poznań adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 21 December 2023 (evidence No. 28).
27. On 12 December 2023 the city of Szczecin has adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 12 December 2023 (evidence No. 29).
28. On 21 December 2023 the city of Rybnik adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 21 December 2023 (evidence No. 30).
29. On 9 January 2024 the city of Katowice adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 9 January 2024 (evidence No. 31).
30. On 28 November 2023 the city of Polkowice adopted a resolution adopting a Sustainable Urban Mobility Plan. The resolution has entered into force on 28 November 2023 (evidence No. 32).

Based on the evidence presented, the target value of 30 cities which have an adopted Sustainable Urban Mobility Plan has been achieved.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: E17G Signature of contracts

Related Measure: E.2.1.1 Railways lines

Qualitative Indicator: Contracts signed

Time: Q4 2024

1. Context:

The objective of this measure is to increase the capacity and speed for both freight and passengers' transport. More precisely, it consists in works on at least 500 km of railway lines.

Milestone E17G concerns the signature of contracts for works on at least 500 km of railway lines.

Milestone E17G is the first step of the implementation of the measure. It will be followed by target E18G and target E18aG (both under the 9th instalment), related to the delivery of technical acceptance protocols for works on the 500 km of railway lines and works on bottlenecks in 180 locations, respectively.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled and including as an annex a list of the contracts and their respective scopes.
2A	Contract for the task titled "Demolition, reconstruction, extension and construction of a building entitled: railway line 104 Chabówka – Nowy Sącz at section A1 […]" concluded between BUDIMEX S.A. and PKP Polskie Linie Kolejowe S.A. (hereinafter referred to as 'PKP PL')	Copy of a contract, as well as copy of one amendment to the contract, between PKP PL, the entity delegated by the Ministry of Infrastructure to implement the railway investments, and the contractual counterpart (contractor) with the reference number 90/103/0009/23/Z/I. The contract is dated 11/05/2023 and signed by the parties to the contract.
2B	Contract for the task titled "Demolition, reconstruction, extension and construction of a building entitled: railway line 104 Chabówka – Nowy Sącz at section E	Copy of a contract between PKP PL and the contractual counterpart (contractor) with the reference number 90/103/0010/23/Z/I. The contract is dated 11/05/2023 and signed by the parties to the contract.

	[…]" concluded between TORPOL S.A. and PKP PL	
2C	Contract for the task titled "Grinding of rails in tracks 1 and 2 and switches between Grodzisk Mazowiecki and Zawiercie" concluded between Speno International S.A. and PKP PL	Copy of a contract, as well as copy of one amendment to the contract, between PKP PL and the contractual counterpart (contractor) with the reference number 90/101/0038/23/Z/I. The contract is dated 9/10/2023 and signed by the parties to the contract.
2D	Contract for the task titled "Modernization of Ostróda station" concluded between TORPOL S.A. and PKP PL	Copy of a contract between PKP PL and the contractual counterpart (contractor) with the reference number 90/105/0013/23/Z/I. The contract is dated 4/08/2023 and signed by the parties of the contract.
2E	Contract for the project titled "Operations on railway line No 38 on the Giżycko – Korsze section, including electrification" concluded between TORPOL S.A. and PKP PL	Copy of a contract, as well as copies of two amendments to the contract, between PKP PL and the contractual counterpart (contractor) with the reference number 90/105/0036/23/W/I. The contract is dated 2/10/2023 and signed by the parties of the contract.
2F	Contract for the task titled "Works on the railway line No. 26 Łuków – Radom Główny on the section: Łuków - Łuków Łapiguz" concluded between Railway Infrastructure Repair and Maintenance Company in Kraków Sp. z o.o. and PKP PL	Copy of a contract, as well as copies of two amendments to the contract, between PKP PL and the contractual counterpart (contractor) with the reference number 14/205/0008/23/Z/I. The contract is dated 10/05/2024 and signed by the parties of the contract.
2G	Contract for the task titled "Works on the Łuków – Radom railway line No 26 on the Łuków Łapiguz – Dęblin section" concluded between Pomorskie Przedsiębiorstwo Mechaniczno-Torowe Sp. z o.o. and PKP PL	Copy of a contract, as well as copies of two amendments to the contract, between PKP PL and the contractual counterpart (contractor) with the reference number 21/205/0007/24/Z/I. The contract is dated 11/06/2024 and signed by the parties to the contract.
2H	Contract for the task titled "Works on the line No. 26 Łuków - Radom Główny on the section. Dęblin - Radom Główny" concluded between Gór - Tor Sp. z o. o. and PKP PL	Copy of a contract between PKP PL and the contractual counterpart (contractor) with the reference number 23/205/0003/24/Z/I. The contract is dated 25/04/2024 and signed by the parties to the contract.

2I	Contract for the task titled "Works on railway line No 355 Ostrów Wielkopolski – Grabowno Wielkie" concluded between the Department of Communication Works - DOM in Poznań Sp. z o.o. and PKP PL	Copy of a contract between PKP PL and the contractual counterpart (contractor) with the reference number 72/205/0015/24/Z/I. The contract is dated 4/10/2024 and signed by the parties to the contract.
2J	Contract for the task titled "Works on sections Sędzisław – Marciszów and Wałbrzych Miasto – Wałbrzych Fabriczny and on engineering structures" concluded between PORR S.A. and PKP PL	Copy of a contract between PKP PL and the contractual counterpart (contractor) with the reference number 90/106/0007/24/Z/I. The contract is dated 27/05/2024 and signed by the parties to the contract.
2K	Contract for the task titled "Design and execution of works related to the reconstruction of the Częstochowa Towarowa station along with […]" concluded between PORR S.A. and Trcja System Sp. z o.o (consortium) and PKP PL	Copy of a contract, as well a copy of one amendment to the contract, between PKP PL and the contractual counterparts (contractors) with the reference number 43/209/0004/24/Z/I. The contract is dated 28/05/2024 and signed by the parties to the contract.
2L	Contract for the task titled "Works on railway line No 3 on the Poznań Górczyn – Zbąszynek section" concluded between the Department of Communication Works - DOM in Poznań Sp. z o.o. and PKP PL	Copy of a contract, as well as copies of six amendment to the contract, between PKP PL and the contractual counterpart (contractor) with the reference number 90/107/0013/24/Z/I. The contract is dated 17/09/2024 and signed by the parties to the contract.
2M	Contract for the task titled "Works on the railway line no 61 on the section Częstochowa Stradom – Fosowskie" concluded between PORR S. A. and PKP PL	Copy of a contract between PKP PL and the contractual counterpart (contractor) with the reference number 90/106/0013/25/Z/I. The contract is dated 19/03/2025 and signed by the parties to the contract.
2N	Contract for the task titled "Works on on railway line No 132 on the section Pyskowice - Opole Groszowice" concluded between Dolnośląskie Przedsiębiorstwo Napraw Infrastruktury	Copy of a contract between PKP PL and the contractual counterparts (contractors) with the reference number 90/106/0022/25/Z/I. The contract is dated 17/07/2025 and signed by the parties to the contract.

	Komunikacyjny ‘DOLKOM’ Spółka z ograniczoną odpowiedzialnością and SBM Limited Liability Company (consortium) and PKP PL	
2O	Contract for the project titled “Works on the railway line No. 355 Ostrów Wielkopolski - Grabowno Wielkie stage II” concluded between INFRAKOL Sp. z o.o. Sp. And LWZ Sp. Z o.o. (consortium) and PKP PL	Copy of a contract between PKP PL and the contractual counterparts (contractors) with the reference number 90/107/0027/25/W/I. The contract is dated 10/06/2025 and signed by the parties to the contract.
3A	Tender Specifications (hereinafter referred to as ‘SWZ’), Volume (hereinafter referred to as ‘TOM’) III, Descriptions of the Subject-Matter of the Contract, for the task “Demolition, reconstruction, extension and construction of a building entitled: railway line 104 Chabówka – Nowy Sącz at section A1 […]”	This document is a copy of part of the tender specifications published by PKP PL on their website. The document lays out the length of the railway lines underlying the works in contract 90/103/0009/23/Z/I to be 7.007km.
3B	SWZ, TOM III, Functional Utility Programme (hereinafter referred to as ‘PFU’), for the task “Demolition, reconstruction, extension and construction of a building entitled: railway line 104 Chabówka – Nowy Sącz at section E […]”	This document is a copy of part of the tender specifications published by PKP PL on their website. The document lays out the length of the railway lines underlying the works in contract 90/103/0010/23/Z/I to be 15.317 km.
3C	SWZ, TOM III, Descriptions of the Subject-Matter of the Contract (OPZ), for the task titled “Grinding of rails in tracks 1 and 2 and switches between Grodzisk Mazowiecki and Zawiercie”.	This document is a copy of part of the tender specifications published by PKP PL on their website. The document lays out the length of the railway line underlying the works in contract 90/101/0038/23/Z/I to be 223.824 km.
3D	SWZ TOM I, Instructions for Contractors (IDW), and three extracts from the	The four documents are copies of part of the tender specifications published by PKP PL on their website. The documents lay out the length

	TOM V, Project Documentation – Descriptive Part and Drawing [i.e., the (1) Building design for the bridge, (2) Figure 1 – Location plan, and (3) Building design for the construction project]	of the railway line (including a bridge structure) underlying the works in contract 90/105/0013/23/Z/I to be 6.022 km.
3E	SWZ TOM I, Instructions for Contractors (IDW), for the project "Operations on railway line No. 38 on the Giżycko – Korsze section, including electrification".	This document is a copy of part of the tender specifications published by PKP PL on their website. The document lays out the length of the railway line underlying the works in contract 90/105/0036/23/W/I to be 49.974 km. However, later a small correction was made (see evidence No. 4).
3F	PFU for the task titled "Works on the railway line No. 26 Łuków – Radom Główny on the section: Łuków - Łuków Łapiguz".	This document is a copy of part of the tender specifications published by PKP PL on their website. The document lays out the length of the railway line underlying the works in contract 14/205/0008/23/Z/I to be 3.125 km.
3G	PFU for the task titled "Works on the Łuków – Radom railway line No. 26 on the Łuków Łapiguz – Dęblin section".	This document is a copy of part of the tender specifications published by PKP PL on their website. The document lays out the length of the railway line underlying the works in contract 21/205/0007/24/Z/I to be 25.500 km.
3H	PFU for the task titled "Works on the line No. 26 Łuków - Radom Główny on the section. Dęblin - Radom Główny".	This document is a copy of part of the tender specifications published by PKP PL on their website. The document lays out the length of the railway line underlying the works in contract 23/205/0003/24/Z/I to be 9.550 km.
3I	PFU for the task titled "Works on railway line No. 355 Ostrów Wielkopolski – Grabowno Wielkie".	This document is a copy of part of the tender specifications published by PKP PL on their website. The document lays out the length of the railway line underlying the works in contract 72/205/0015/24/Z/I to be 33.080 km.
3J	PFU for the task titled "Works on sections Sędzisław – Marciszów and Wałbrzych Miasto – Wałbrzych Fabriczny and on engineering structures".	This document is a copy of part of the tender specifications published by PKP PL on their website. The document lays out the length of the railway line underlying the works in contract 90/106/0007/24/Z/I to be 9.044 km.
3K	PFU for the task titled "Design and execution of works related to the reconstruction of the Częstochowa Towarowa station along with […]".	This document is a copy of part of the tender specifications published by PKP PL on their website. The document lays out the length of the railway lines underlying the works in contract 43/209/0004/24/Z/I to be 15.319 km.

3L	PFU for the task titled "Works on railway line No. 3 on the Poznań Górczyn – Zbąszynek section".	This document is a copy of part of the tender specifications published by PKP PL on their website. The document lays out the length of the railway line underlying the works in contract 90/107/0013/24/Z/I to be 62.205 km.
3M	PFU for the task titled "Works on the railway line No. 61 on the section Częstochowa Stradom – Fosowskie".	This document is a copy of part of the tender specifications published by PKP PL on their website. The document lays out the length of the railway line underlying the works in contract 90/106/0013/25/Z/I to be 59.555 km.
3N	PFU for the task titled "Works on on railway line No. 132 on the section Pyskowice - Opole Groszowice".	This document is a copy of part of the tender specifications published by PKP PL on their website. The document lays out the length of the railway line underlying the works in contract 90/106/0022/25/Z/I to be 54.170 km.
3O	PFU for the task titled "Works on on railway line No. 355 Ostrów Wielkopolski – Grabowno Wielkie – Stage II".	This document is a copy of part of the tender specifications published by PKP PL on their website. The document lays out the length of the railway line underlying the works in contract 90/107/0027/25/W/I to be 21.679 km
4	Technical enquiry No 388 for the project "Operations on the Ełk – Korsze section of railway line No. 38, including electrification".	This document is a copy of a reply to a technical enquiry outlining that the mileage for the replacement of railway surface for projects on railway line 38 was changed following the reply to the enquiry. This document is an official document issued and signed by a designer of Biuro Realizacji Inwestycji KOLTECH Inwestor Sp. z.o.o on behalf of PKP PL (the procurer and implementing authority for the contracts). Consequently, the document confirms that the length of the railway line underlying the works in contract 90/105/0036/23/W/I is 50,072 km, 0.098 km more than originally stated in the contract.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Contracts shall be signed (...)

15 contracts (evidence No. 2A-2O) were signed by PKP PL, the contracting authority, and the selected contractors, those being individual businesses or consortia.

(...) for works on at least 500 km of railways lines.

The 15 contracts cover works on 595.469 km of railway lines, as evidenced by documents from the tender specifications (the SWZ) for each open tendering procedure. Given their length, the documents from the tender specifications are divided into several volumes. For each contract, the Polish authorities provided the volume from the tender defining and describing the scope of the

works covered by the respective contract. More specifically, these are the so-called Instructions for Contractors (hereinafter referred to as the 'IDW' – evidence No. 3D-3E), the Description of the Subject-Matter of the Contract (hereinafter referred to as the 'OPZ' – evidence No. 3C), or the Functional Utility Programme (hereinafter referred to as the 'PFU' – evidence No. 3A, 3B, 3F-3O), and, for one contract (evidence No. 2D), additional documents from the Project Documentation – Descriptive Part and Drawing (evidence No. 3D). The contracts define the subject-matter of the contract by reference to the documents from the tender specifications.

These documents, in turn, outline, in detail, the railway line(s), the length of the works (in km), and the types of work covered. Each contract corresponds either to one project, or to a task within a project if a project has several sub-tasks, on the design and execution of works on railway lines. Accordingly, each contract's title corresponds to the title of a project or a task, which is also the subject of the respective IDW, OPZ, or PFU specifications. Further, each project or task title contains information on the location of the railway works. The contracts and the documents from the tender specifications can be linked via these titles. In one case, the Polish authorities additionally submitted a technical correction to the mileage interface between two railway lines (evidence No. 4). This document outlines a correction to the starting point of the works on railway line 38, subject of contract 90/105/0036/23/W/I (evidence No. 2E), thereby increasing the scope of works covered by this contract by 0.098 km.

According to the evidence provided, including the contracts (evidence No. 2A-2O), documents from the tender specifications (evidence No. 3A-3O), and one technical correction (evidence No. 4), a total of 15 contracts for works on 595.469 km have been signed, thus fulfilling the goal of signed contracts for works on at least 500 km.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: E19G Signature of contracts for passenger rolling stock

Related Measure: E2.1.2 Railways passenger rolling stock

Qualitative Indicator: Contracts signed

Time: Q4 2024

1. Context:

The investment aims at increasing the attractiveness and viability of railway transport. It consists in the delivery of zero-emission/electric regional rolling stock units/Electric Multiple Units equipped with ERTMS and of zero-emission locomotives and wagons.

Milestone E19G requires the signature of contracts for the delivery of at least 77 zero-emission/electric and ERTMS-equipped rolling stock units, and the signature of contracts by the National Polish Railway Company PKP IC for at least 56 zero-emission locomotives and 248 wagons.

Milestone E19G is the first step of the implementation of the investment. It is followed by target E20G (under the 9th instalment), related to the technical acceptance or protocol of delivery of the rolling stock.

2. Evidence provided:

	Name of the evidence	Short description
1.	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactory fulfilled.
2.	Contract no. KPOD.09.08-IW.02-0022/23 signed by the Polish Treasury represented by Centrum Unijnych Projektów Transportowych (hereinafter referred to as 'CUPT') and the Pomeranian Voivodeship on 17 June 2024	The contract together with an annex for the project titled "Purchase of 10 electric multiple units to improve the transport accessibility of the inhabitants of the Pomorskie region to the core of the tri-urban agglomeration" provides for the purchase and delivery of 10 units of Electric Multiple Units.
3.	Contract no. KPOD.09.08-IW.02-0026/23 signed by the Polish Treasury represented by CUPT and Koleje Dolnośląskie S.A. on 21 June 2024	The contract together with an annex, as well as one amendment to the contract, for the project titled "Purchase of 10 units of five-section electric multiple units II" provides for the purchase and delivery of 10 units of Electric Multiple Units together with annexes.
4.	Contract no. KPOD.09.08-IW.02-0001/23 c between the Polish Treasury represented by CUPT and the final recipient of support: Łódzkie Voivodship signed on 15 July 2024	The contract together with an annex, as well as two amendments to the contract, for the project titled "Eradicating transport exclusion in Łódzkie – a coherent and sustainable transport system in Łódzkie Province: purchase of railway rolling stock – 10 units" provides for the purchase and delivery of 10 units. .

5.	Contract no. KPOD.09.08-IW.02-0016/23 between the Polish Treasury represented by CUPT and the final recipient of support: Koleje Mazowieckie-KM' sp. z o.o., signed on 27 June 2024	The contract together with an annex, as well as one amendment to the contract, for the project titled "Purchase of 10 units of Electric Multiple Units" provides for the purchase of 10 units.
6.	Contract no. KPOD.09.08-IW.02-0017/23 between the Polish Treasury represented by CUPT and the final recipient of support: 'Koleje Mazowieckie-KM' sp. z o.o. signed on 28 June 2024	The contract together with an annex, as well as one amendment to the contract, for the project titled "Purchase of 11 units of Electric Multiple Units I" provides for the purchase of 11 units.
7.	Contract no. KPOD.09.08-IW.02-0018/23 between the Polish Treasury represented by CUPT and the final recipient of support: 'Koleje Mazowieckie-KM' sp. z o.o. signed on 28 June 2024	The contract together with an annex, as well as one amendment to the contract, for the project titled "Purchase of 14 units of Electric Multiple Units I" provides for the purchase of 14 units.
8.	Contract no. KPOD.09.08-IW.02-0023/23 between the Polish Treasury represented by CUPT and the final recipient of support: Zachodniopomorskie Voivodship signed on 3 June 2025	The contract together with an annex for the project titled "Delivery of brand new electric multiple units for regional passenger rail transport" provides for the purchase of 8 units.
9.	Contract no. KPOD.09.08-IW.02.0024/23-00 between the Polish Treasury represented by CUPT and the final recipient of support: Małopolskie Voivodship signed on 25 July 2025	The contract together with an annex for the project titled "Purchase of Electric Multiple Units for the provision of rail transport services – KPO" provides for the purchase of 6 units.
10.	Contract no. KPOD.09.08-IW.02.0001/25 between the Polish Treasury represented by CUPT and the final recipient of support: Koleje Śląskie Sp. z o.o. signed on 21 October 2025	The contract together with an annex for the project titled "Purchase of zero-emission rolling stock for Railway Company Śląskie Sp. z o.o. in Katowice" provides for the purchase of 5 units.
11.	Contract no. KPOD.09.08-IW.02.0003/25 between the Polish Treasury represented by CUPT and the final recipient of support: Koleje Dolnośląskie S.A. signed on 20 October 2025	The contract together with an annex for the project titled "Purchase of 10 five-section electric units traction units" provides for the purchase of 10 units.
12.	Contract no. KPOD.09.08-IW.02.0004/25 between Polish authorities and the final recipient of support: Koleje Dolnośląskie S.A.	The contract together with an annex for the project titled "Purchase of 4 five-section electric units traction units" provides the purchase of 4 units.

	signed on 22 October 2025	
13.	Contract no. KPOD.09.08-IW.02.0005/25 between the Polish Treasury represented by CUPT and the final recipient of support: Koleje Dolnośląskie S.A. signed on 22 October 2025	The contract together with annex for the project titled “Purchase of 6 five-section electric units traction units” provides for the purchase of 6 units.
14.	Contract no. KPOD.09.08-IW.02.0002/2 between the Polish Treasury represented by CUPT and the final recipient of support: Śląskie Voivodship signed on 31 October 2025	The contract together with an annex for the project titled “Purchase of 5 electric multiple units” provides for the purchase of 5 units.
15.	Contract no. KPOD.09.08-IW.02-0001/24 between Polish authorities and the final recipient of support: The National Polish Railway Company PKP INTERCITY S.A. signed on 30 October 2024	The contract together with an annex for the project titled “Purchase of 56 zero-emission locomotives and modernisation of 248 passenger wagons” with reference number for the purchase of 56 locomotives and modernisation of 248 wagons.
16.	Rules of Competition no. KPOD.09.08-IW.02-001/23 to support the investment under Component: E2.1.2 – Passenger rolling stock, published on 31 March 2023 by CUPT	Binding instructions governing the selection of projects for support under the development plan, including the requirement for purchased rolling stock to be equipped with ERTMS.
17.	Rules of Competition no. KPOD.09.08-IW.02-001/25 to support the investment under Component: E2.1.2 – Passenger rolling stock, published on 22 August 2025 by the CUPT	Binding instructions governing the selection of projects for support under the development plan, including the requirement for purchased rolling stock to be equipped with ERTMS.
18.	Application forms for the projects No. KPOD.09.08-IW.02-0016/23; No. KPOD.09.08-IW.02-0017/23; No. KPOD.09.08-IW.02-0018/23; No. KPOD.09.08-IW.02-0023/23; No. KPOD.09.08-IW.02.0024/23	Application forms prepared by the final recipient. The document confirms that the units in contract with reference numbers KPOD.09.08-IW.02-0016/23; KPOD.09.08-IW.02-0017/23; KPOD.09.08-IW.02-0018/23; KPOD.09.08-IW.02-0023/23; KPOD.09.08-IW.02.0024/23 are to be equipped with ERTMS.
19.	Checklists of the Polish authorities relating to the projects and application forms under evidence 18	The documents signed by officials from CUPT confirm that the units in the contracts with reference number KPOD.09.08-IW.02-0016/23; KPOD.09.08-IW.02-0017/23; KPOD.09.08-IW.02-0018/23; KPOD.09.08-IW.02-0023/23; KPOD.09.08-IW.02.0024/23 are to be equipped with ERTMS.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Contracts shall be signed for the delivery of at least 77 zero-emission / electric and […] regional rolling stock units/Electric Multiple Units.

The Polish authorities signed two contracts for the delivery of 10 zero-emission or electric passenger rolling stock units (evidence No. 4 and 10) and 11 contracts for the delivery of 99 units of zero-emission or Electric Multiple Units used for regional transport (evidence No. 2, 3, 5-9 and 11-14) in 2024 and 2025. According to the evidence provided, 109 zero-emission or electric regional rolling stock units or Electric Multiple Units will be delivered. Poland signed 13 contracts for the delivery of 109 zero-emission or electric regional rolling stock units or Electric Multiple Units, thus exceeding the goal of Milestone E19G by 32 units.

European Rail Traffic Management System (ERTMS)-equipped

The EU (see in particular: Article 2(1) of Commission Implementing Regulation (EU) 2023/1695) and Polish law (see in particular: Article 17a of Act on Railway Transport of 28 March 2003 published in the Polish Official Journal on 17 May 2003 2003/86/789) require that all new rolling stock must fulfil interoperability criteria, namely equipment with ERTMS. This is also reflected in binding instructions governing the selection of projects for support under the development plan as evidenced by the paragraph 2.1 of Rules of Competition (Evidence No. 30-31), which stipulate that only vehicles equipped with ERTMS can be purchased under this support framework. The fulfilment of the requirement is checked by CUPT at risk of rejection before the conclusion of a contract for each application for support as evidenced by Article 6 paragraphs 1 and 10 of Rules of Competition (evidence No. 16 and 17)]. Eight contracts include an explicit reference to ERTMS in the description of the project (evidence No. 2-4;10-14). For the remaining five contracts, Poland provided additional evidence, namely the application forms by the beneficiaries which state that the rolling stock will be equipped with ERTMS (evidence No. 18) and evaluation checklists used by CUPT for their verification and assessment of the submitted applications (evidence No. 19). The checklists by CUPT (evidence No.19) confirm that the Polish authorities reviewed that the rolling stock is to be equipped with ERTMS by reference to compliance with the Technical Specifications for Interoperability for Control Command and Signalling (TSI CCS), under the scope of Commission Implementing Regulation 2016/919 and EU Directive 2016/797. Furthermore, each contract under Article 4 paragraph 3(1) (evidence No. 2-14) outlines the explicit obligation for a beneficiary to comply with the application forms for the grant support or the description of the projects. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

Contract(s) shall be signed for the delivery of at least 56 zero-emission locomotives and 248 wagons between the Polish government and the National Polish Railway Company PKP IC.

Contract no. KPOD.09.08-IW.02-0001/24 together with the annex was signed on 30 October 2024 by the Polish government and the PKP INTERCITY S.A. and it provides for the delivery of 56 electric locomotives and 248 modernised wagons (evidence No. 15).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: G1G Analysis on the barriers to develop energy communities, energy co-operatives or energy clusters

Related Measure: G.1.1.1 Defining a supportive regulatory environment for energy communities

Qualitative Indicator: Publication of analysis

Time: Q3 2024

1. Context:

The objective of the reform is to improve the regulatory environment for energy communities in Poland and to improve the role of citizens, business and local authorities in the country's energy transition.
Milestone G1G consists in the publication of an analysis on the barriers to develop energy communities, energy co-operatives, or energy clusters.

Milestone G1G is the only milestone of the reform.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	"Analysis of the legal, organisational and administrative barriers to develop energy communities, energy clusters or energy cooperatives" by contractor Fundeko, dated on 30 September 2024 and published on 30 September 2024 and updated in July 2025 on https://www.gov.pl/web/klimat/analiza-barier-utrudniajacych-rozwoj-spolecznosci	The analysis identifies barriers for energy communities' development and proposes a set of policy recommendations.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Publication of an analysis of the legal, organisational and administrative barriers to develop energy communities, energy clusters or energy cooperatives.

The document entitled "Analysis of the legal, organisational and administrative barriers to develop energy communities, energy clusters or energy cooperatives" (the "Analysis", evidence No. 2) was published on the website of the Ministry of Climate and Environment on 30 September 2024. The document was updated on 30 July 2025, following the integration of comments provided by the

European Commission. The Commission services accessed the link provided by the authorities on 15 October 2025 to verify that the updated Analysis had been published on the website of the Ministry of Climate and Environment. This check was completed successfully, confirming that the required publication of the "Analysis of the legal, organisational and administrative barriers to develop energy communities, energy clusters or energy cooperatives" is satisfactorily fulfilled.

The Analysis demonstrates the barriers that prevent the development of energy clusters, energy cooperatives and energy communities. Section 1 sets out the context of the Analysis.

The Analysis identifies legal barriers and restrictions in Section 2. Those include, among others, the obligation to apply the Public Procurement Law, in particular when local authorities are members of the entity; or the specific conditions for members to benefit from lower fees for energy distribution services. The analysis provides possible solutions to address those barriers, such as to revise the legislation on public procurement for energy communities or applying preferences in obtaining conditions for connection to the electricity grid.

The Analysis then identifies administrative barriers and constraints in Section 3. Those include, among others, problems of connecting renewable energy sources (RES) generation units, energy storage units or other installations to the electricity grid; or difficulties in meeting the requirements for distribution system operator (DSO) and obtaining the electricity distribution licence for the creation of micro-grids within an energy cluster. The analysis provides possible solutions to address those barriers, such as standardising the required technical parameters for RES installations and creating transparent, uniform criteria for the granting of connection conditions by DSO.

The Analysis covers organisational barriers and constraints in Section 4. Those include, among others, the lack of willingness on the part of DSOs to cooperate in implementing measures enabling the development of an energy cluster or energy cooperative; the poor technical condition of electricity networks; or the lack of sufficient own resources to implement investments in new RES generation capacity, energy storage or other necessary infrastructure.

The analysis shall also propose a set of solutions to address these barriers.

The analysis provides possible solutions to address those barriers in Sections 2, 3, 4, such as establishing a permanent forum for dialogue between energy communities, distribution system operators and trading companies; or the continuation of pre-investment support for energy communities.

More broadly, the Analysis recommends defining a long-term strategy for the development of energy communities (Section 6).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: G7G Increase in the administrative capacity to implement REPowerEU reforms and investments

Related Measure: G.1.1.4 Support to institutions implementing REPowerEU reforms and investments

Quantitative Indicator: Number

Baseline: 0

Target: 106

Time: Q4 2024

1. Context:

The objective of this investment is to increase the administrative and organisational capacity of key public institutions involved in the support of the REPowerEU reforms and investments.

Target G7G concerns the creation of new posts in the administration with tasks assigned including work on the REPowerEU reforms and investments.

Target G7G is the first step of the implementation of the investment. It will be followed by target G8G (under the eight instalment), related to NGOs carrying out capacity building projects, and milestone G11G (under the ninth instalment), related to an IT tool for the Energy Regulatory Office.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including the constitutive elements) was satisfactorily fulfilled.
2	List of new posts in the administration with tasks assigned including work on the REPowerEU reforms and investments	List of 162 posts of civil servants and non-civil servants created in the Ministry of Funds and Regional Policy, the Energy Regulatory Office, the Ministry of State Assets, the Ministry of Climate and Environment, and the National Fund for Environmental Protection and Water Management.
3a	Copies of 'job descriptions' (*Opis stanowiska pracy*) for 54 posts of civil servants	Documents provide information on tasks assigned, the date of assignment, the person assigned to the post, and the employer. They are signed by the jobholder and the supervisor representing the employer.
3b	Copies of 'scope of duties' (Zakres obowiazkov) for 108 posts of non-civil servants	Documents provide information on tasks assigned, the date of assignment, the person assigned to the post, and the employer. They are signed by the jobholder and the supervisor representing the employer
3c	Copies of 'statement of eligibility' (*Oswiadczenie o*	Documents provide information on tasks assigned related to REPowerEU, the

	kwalifikowalnosci stanowiska pracy) for 162 posts	employer, and date of assignment. They are signed by the supervisor representing the employer and annexed to the 'job description' (evidence No. 3a) or 'scope of duties' (evidence No. 3b).

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

At least 106 new posts created ...

Poland submitted evidence for 162 posts created (evidence No. 3a to 3c). The 162 created posts include:

- Civil servant posts: 21 posts at the Ministry of Funds and Regional Policy, 15 posts at the Energy Regulatory Office, 5 posts at the Ministry of State Assets, and 13 posts at the Ministry of Climate and Environment.
- Non-civil servant posts: 32 posts at the Ministry of Climate and Environment, 5 posts at the Energy Regulatory office, and 71 posts at the National Fund for Environmental Protection and Water Management.

Types of documents provided as evidence:

- The 54 'job descriptions' (evidence No. 3a) provide a description of the post for civil servants who are not senior and include information on the employer, the position, the person assigned to the post, the purpose of the post, tasks to be performed, and required competencies. The document is based on Article 84 of the Act of 21 November 2008 on the Civil Service and Annex 1 of the Ordinance No. 1 of the Prime Minister of 7 January 2011 on the rules for preparing job descriptions and for evaluating (grading) positions in the civil service.
- The 108 'scope of duties' (evidence No. 3b) provide a description of the post for non-civil servants and includes information on tasks assigned, the employer, the person assigned to the post, and required knowledge.
- The 162 'statement of eligibility' (evidence No. 3c) provide information on assigned tasks related to the implementation of the 2021-2027 programming period as well as the RRP, the date of validity, and the employer. The minimum scope of information in the 'statement of eligibility' is set by the 'Guidance on the use of technical assistance measures for 2021-2027' published by the Ministry of Funds and Regional Policy.

The date of creation of the new post is considered the date when a person was assigned to a specific post and started to perform tasks related to REPowerEU. Poland provided information on the date of assignment for civil servants and non-civil service posts:

- For civil servant posts at the Ministry of Funds and Regional Policy, the Energy Regulatory Office, the Ministry of State Assets, and the Ministry of Climate and Environment, Poland provided information on the date when individuals were assigned to a specific new post by accepting the 'job description' (evidence No. 3a).
- For non-civil service posts at the Ministry of Climate and Environment, the National Fund for Environmental Protection and Water Management, and the Energy Regulatory office, Poland

provided information on the date when individuals were assigned to a specific new post by accepting the 'scope of duties' (evidence No. 3b).

For all posts, the date of assignment of persons to a specific post is after 1 February 2022.

According to the evidence (evidence No. 3a to 3c) provided, Poland created 162 new posts, thus exceeding the goal of the target by 56 posts.

... in the administration ...

Poland provided information (evidence No. 3a to 3c) on the employers of the new posts. For each post, Poland provided documents (evidence No. 3a to 3c) which identify the employer. The posts created are:

- 21 posts at the Ministry of Funds and Regional Policy (evidence No. 3a and 3c),
- 5 posts at the Ministry of State Assets (evidence No. 3a and 3c),
- 45 posts at the Ministry of Climate and Environment (evidence No. 3a to 3c),
- 20 posts at the Energy Regulatory Office (evidence No. 3a to 3c), which is established as part of the state administration by Article 21 of the Act on Energy from 10 April 1997,
- and 71 posts at the National Fund for Environmental Protection and Water Management (evidence No. 3b and 3c), which is a public corporation established by Article 400 of the Environmental Protection Act of 27 April 2001.

The Council Implementing Decision states that at least 106 posts are to be created in the administration with tasks assigned including work on the REPowerEU reforms and investments. The Council Implementing Decision also states in the measure description that the objective of the investment is to increase the administrative and organisational capacity of key public institutions involved in the support of the REPowerEU reforms and investments. In light of the purposive interpretation of this requirement from the Council Implementing Decision, it is interpreted that eligible posts can be created in all key public institutions involved in supporting REPowerEU reforms and investment, and not solely within governmental bodies. In addition to posts created in the ministries and Energy Regulatory Office, which fall within the scope of the governmental bodies, Poland created 71 posts in the National Fund for Environmental Protection and Water Management, which is a public institution established by law as demonstrated by Article 400 of the Environmental Protection Act of 27 April 2001. The key involvement of the National Fund for Environmental Protection and Water Management in supporting REPowerEU measures is explicitly demonstrated also in the Council Implementing Decision under measure G3.1.3. '*Boosting energy efficiency and accelerating the phase out of fossil fuels in heating'* and relevant milestone G11L, which are part of the REPowerEU component of the Polish Recovery and Resilience Plan, by playing a key role in updating an existing priority programme to financially support providers of integrated home renovation services. On this basis, it is considered that this constitutive element of the target G7G is satisfactorily fulfilled.

... with tasks assigned including work on the REPowerEU reforms and investments.

For each of the 162 posts, Poland provided documents (evidence No. 3a to 3c) which include information on assigned tasks:

- For civil servant posts, Poland provided a copy of the 'job description' (evidence No. 3a) and 'statement of eligibility' (evidence No. 3c). For each civil service post, the documents (evidence No. 3a and/or 3c) include a reference to tasks related to work on the REPowerEU

reforms and investments in general or specific measures under the REPowerEU component G.

- For non-civil servant posts, Poland provided the 'scope of duties' (evidence No. 3b) and 'statement of eligibility' (evidence No. 3c) with information on the assigned tasks. For each non-civil service post, the documents (evidence No. 3b and/or 3c) include a reference to tasks related to work on the REPowerEU reforms and investments in general or specific measures under the REPowerEU component G.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: G12G Publication of the new regulatory model on priority investments for network development

Related Measure: G1.2.1 Regulatory solutions for accelerated integration of renewables into distribution grids

Quantitative Indicator: The regulatory framework was published

Time: Q4 2024

1. Context:

The objective of this reform is to support priority investments for network development with a view to reducing barriers to the development of renewable energy sources.

Milestone G12G consists in the publication of a regulatory framework, enabling the Energy Regulatory Office (*Urzad Regulacji Energetyki,* hereinafter referred to as 'URE') to identify priority investments for network development and to reflect priority investments in distribution grid tariffs.

Milestone G12G is the only milestone of the reform.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone was satisfactorily fulfilled.
2	Act of 28 July 2023 amending the Energy Law Act and certain other acts (*Ustawa z dnia 28 lipca 2023 r. o zmianie ustawy - Prawo energetyczne oraz niektórych innych ustaw,* hereinafter referred to as 'Act of 28 July 2023'), Journal of Laws of the Republic of Poland, 2023, item 1681	Link (accessed on 9 December 2025): https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20230001681
3	Announcement of the Marshal of the Sejm of the Republic of Poland of 24 January 2024 on the publication of the consolidated text of the Energy Law *(Obwieszczenie*	The amendments to the Energy Law empower the President of URE to adopt guidelines defining the direction of network development and implementation of priority Investments for distribution system operators. Link (accessed on 9 December 2025): https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20240000266

	Marszalka Sejmu Rzeczypospolitej Polskiej z dnia 24 stycznia 2024 r. w sprawie ogłoszenia jednolitego tekstu ustawy - Prawo energetyczne, hereinafter referred to as 'Energy Law'), Journal of Laws of the Republic of Poland, 2024, item 266	
4	Guidelines of the President of URE on the direction of network development and implementation of priority investments for Distribution System Operators (*Wytyczne Prezesa Urzędu Regulacji Energetyki co do kierunku rozwoju sieci i realizacji Inwestycji Priorytetowych dla Operatorów Systemów Dystrybucyjnych oraz wytyczne i zalecenia zapewniające jednolitą formę planów rozwoju – energia elektryczna,* hereinafter referred to as 'Guidelines of the President of URE'), Industry Bulletin - Electric Energy No. 189 (4433), 31 July 2024	Guidelines of the President of the Energy Regulatory Office defining the direction of network development and implementation of priority Investments for Distribution System Operators. Link (accessed on 9 December 2025): https://www.ure.gov.pl/pl/energia-elektryczna/plany-rozwoju/8004,Wytyczne-Prezesa-Urzedu-Regulacji-Energetyki-co-do-kierunku-rozwoju-sieci-i-real.html

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Publication of a regulatory framework enabling the Energy Regulatory Office to identify priority investments for network development

The regulatory framework consists of an amendment to the Energy Law and an adoption of related guidelines by the President of URE, which is the body responsible for carrying out the regulation of fuel and energy management under Article 21 of the Energy Law (evidence No. 3).

The consolidated text of the Energy Law, as amended among other by the Act of 28 July 2023 amending the Energy Law and certain other act (evidence No. 2) was published in the Journal of Laws of Republic of Poland on 28 February 2024 (evidence No. 3).

The Act of 28 July 2023 introduces Article 23, paragraph 2, point 3a, which includes in the scope of the President of the URE's activities the development of guidelines on the direction of network development and implementation of priority investments for network development.

Article 48 of the Act of 28 July 2023 states that the Act enters into force 14 days from the date of publication. The Act had been published in the Journal of Laws of the Republic of Poland on 23 August 2023. Therefore, the amendment of the Energy Law entered into force on 7 September 2023.

The consolidated text of the Energy Law and the Act of 28 July 2023 are available on the Internet-based System of Legal Acts (ISAP) of the Sejm (links available in the 'Evidence provided' section, evidence No. 3 and No. 2 respectively). The Commission services accessed the links provided by the authorities on 9 December 2025. This check was completed successfully, confirming that the Energy Law, which is part of the regulatory framework, has been published.

The guidelines defining the direction of network development and implementation of priority investments for distribution system operators (hereinafter referred to as '*DSOs*'), were adopted by the President of URE and published in the Industry Bulletin on Electric Energy No. 189 (4433) on 31 July 2024 (evidence No. 4). The Commission services accessed the link provided by the authorities on 9 December 2025. This check was completed successfully, confirming that the Guidelines of the President of URE, which are part of the regulatory framework, have been published on the website of URE.

The Guidelines of the President of URE identify in paragraph 2.1 areas for network development and implementation of priority investments:

- Network development necessary for renewable energy sources connection, storage, e-mobility;
- Changing the structure of the WN [High Voltage] and SN [Medium Voltage] networks from overhead to cable;
- Digitalization and automation;
- Remote reading counters;
- Connecting customers.

(…) and to reflect priority investments in distribution grid tariffs.

The Act of 28 July 2023 (evidence No. 2) introduces Article 16, paragraph 1, point 1a, which specifies that the development plan adopted by DSOs may take into account the Guidelines of the President of URE on the direction of network development and implementation of priority investments for DSOs (evidence No. 4) to meet the current and future demand for electricity.

In addition, the Act of 28 July 2023 introduces Article 16, paragraph 7, point 7, which states that the development plan shall include the planned investment schedule with a separate section covering the orientations for the development of the network and the implementation of priority investments.

The Act of 28 July 2023 also introduces Article 23, paragraph 2, point 3h, which provides that the President of URE shall determine a reasonable rate of return on the own contribution necessary to obtain financing for the tasks set out in the guidelines on the direction of network development and implementation of priority investments.

The Act of 28 July 2023 entered into force on 7 September 2023. On this basis, Section 3 of the Guidelines on the direction of network development and implementation of priority investments (evidence No. 4) provides that the President of URE determines a premium in the calculation of the tariff for the performance of the tasks specified in said guidelines.

4. Commission Preliminary Assessment: Satisfactory fulfilled.

Number and name of the Milestone: G18G Signature of grant agreements between the Transmission System Operator (TSO) and the authorities on the construction or modernisation of sections of power transmission network

Related Measure: G1.2.3 Transmission networks and smart electricity infrastructure

Qualitative Indicator: Signed grant agreements

Time: Q4 2024

1. Context:

The objective of this investment is to extend, modernise and digitalise the transmission networks and to facilitate the integration of renewables into the electricity system.

This measure consists in: (i) the construction or modernisation of power transmission lines, (ii) new, extended or upgraded (sub-)stations of the power transmission network, (iii) the installation of one data hub - Central Energy Market Information System (CSIRE), and (iv) the installation of at least three new, upgraded or expanded information systems for the transmission system operator.

This milestone consists of the signature of grant agreements for projects on the construction or modernisation of sections of power transmission network.

Milestone G18G is the first milestone of the investment. It will be followed by milestone G21G and target G22G (both under the eighth instalment), related to the installation of the CSIRE data hub and power quality analysers and three information systems for the transmission systems operator, target G17G, target G19G, and target G20G (all under the ninth instalment), related to 320 kilometres of newly built or modernised sections of the 400kV power transmission network, 50 kilometres of newly built or modernised sections of 220kV the power transmission network, and five extended, upgraded or new (sub-)stations of the power transmission network, respectively.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Grant agreement signed by the Minister of Climate and Environment on 26 May 2025 and by the Chairman of the Board of *Polskie Sieci Elektroenergetyczne* (Transmission Network Operator) on 23 May 2025	Signed grant agreement for projects constructing or modernising sections of the 220 kV power transmission network
3	Grant agreement signed by the Secretary of State in the Ministry of Climate and Environment on 17 November 2025 and by the	Signed grant agreement for projects constructing or modernising 5 (sub-)stations of the power transmission

	representative of *Polskie Sieci Elektroenergetyczne* (Transmission Network Operator) on 17 November 2025	network
4	Application for funding by *Polskie Sieci Elektroenergetyczne* (Transmission Network Operator), 14 March 2025	Application for funding for projects constructing or modernising 76km of the 220 kV power transmission network
5	Application for funding for the construction or modernisation of five (sub-)stations of the power transmission network by *Polskie Sieci Elektroenergetyczne* (Transmission Network Operator), 3 June 2025	Application for funding for projects constructing or modernising 5 (sub-)stations of the power transmission network

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Signature of grant agreements for projects on the construction or modernisation of sections of power transmission network, representing 50 km of sections of 220kV power transmission network and 5 (sub-)stations of the power transmission network. Furthermore, in line with the name of the milestone, **signature of grant agreements between the Transmission System Operator (TSO) and the authorities on the construction or modernisation of sections of power transmission network**

Grant agreements for projects on the construction or modernisation of sections of 220 kV power transmission network and (sub-)stations of the power transmission network were signed by the Minister of Climate and the Environment (page 1, evidence No. 2), and the Secretary of State in the Ministry of Climate and the Environment respectively (page 1, evidence No. 3), and by the representatives of the Transmission System Operator 'Polskie Sieci Elektroenergetyczne' (page 1 of evidence No. 2 and page 1 of evidence No. 3).

The application for funding for the construction or modernisation of sections of the 220 kV of the power transmission network (page 8, evidence No. 4) demonstrates that the grant agreement (evidence No. 2) corresponds to 76 km of the 220kV power transmission network. The application for funding for the construction or modernisation of (sub-)stations of the power transmission network (page 1, evidence No. 5) demonstrates that the grant agreement for the construction or modernisation of (sub-)stations of the power transmission network (evidence No. 3) covers five (sub-)stations of the power transmission network. In both instances the applications for funding are linked with the grant agreements through a unique identifier – application number - referenced in both types of documents (page 1 of evidence No. 2, 3, 4 and 5).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: G26G New zero-emission buses: signature of contracts

Related Measure: G.1.3.2 Zero-emission collective transport (buses)

Qualitative Indicator: Contracts signed

Time: Q3 2024

1. Context

The aim of the investment is to make public transport cleaner and increase its attractiveness. The investment consists in the delivery of 1159 zero-emission electric, hydrogen buses or trolleybuses.

Milestone G26G concerns the signature of contracts between the Polish authorities and beneficiary entities (local authorities or public service operators) for the purchase of 1159 new zero-emission buses.

Milestone G26G constitutes the first step in the implementation of the investment and is followed by target G27G (under the ninth instalment), which relates to the delivery of the buses.

2. Evidence provided

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactory fulfilled
2	List of 118 contracts signed	The list contains 118 signed contracts between NFOŚiGW and beneficiaries, including information such as beneficiary name, number of grant contract, number of electric, hydrogen buses or trolleybuses purchased per contract.
3	The Priority Programmes: Green public transport (ZTP-01, ZTP-02, ZTP-03)	The documents define detailed objectives, rules on conducting and structure of the Priority Programme: Green public transport, as well as the 'access criteria' to the calls for co-financing of projects from funds from the National Fund for Environmental Protection and Water Management under the Priority Programmes: Green public transport
4	Rules of Calls for co-financing of projects from funds from The National Fund for Environmental Protection and Water Management under the priority programmes: Green public transport	Binding rules governing project selection and eligibility verification of projects.
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units:		

5	Contracts signed between the Polish authorities and the final recipient of support, along with Annex 3 to the Contract.	Contracts together with annexes between the NFOŚiGW (the Polish authority) and the beneficiaries, including the detailed description of each project, including application forms number, number of purchased buses and their specification.
6	60 evaluation checklists for sampled contracts	Checklists completed and signed by the implementing authority, NFOŚiGW, verifying compliance of applications with all access criteria. Each checklist includes the application form's number.
7	60 application forms for sampled contracts	Application forms prepared by the beneficiary.
8	19 resolutions of the Management Board of the National Fund for Environmental Protection and Water Management (NFOŚiGW)	Resolutions approving applications following eligibility verification, which include application forms' number.

3. Analysis

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Contracts shall be signed between the Polish authorities and the beneficiary entities (local authorities or public service operators) for the purchase of 1159 new zero-emission buses. Only electric, trolleybuses or hydrogen buses shall be supported.

The Polish authorities submitted a list of 118 contracts (evidence No. 2) concluded between the Polish authority, i.e. the National Fund for Environmental Protection and Water Management (hereinafter referred to as "NFOŚiGW") and beneficiary entities. The contracts cover the purchase of 1226 zero-emission buses, exceeding the milestone target of 1159 buses.

The Priority Programmes: Green public transport (hereinafter referred to as the "Priority Programmes"), Paragraph 7.4 (evidence No. 3), define eligible beneficiaries as: local authorities, and public service operators authorised to provide passenger transport services. The Priority Programmes, Paragraph 7.5, also set the condition that the supported buses must be new. In addition, both elements are further operationalised through the 'access criteria' governing the selection of applications and further specified in the Rules of the Calls for co-financing of projects from funds from the National Fund for Environmental Protection and Water Management under the priority programmes: Green public transport, hereinafter referred to as: "Rules of the Call" (evidence No. 4).

Compliance of applications with these access criteria is ensured through a structured ex-ante verification process. NFOŚiGW assesses each application against all access criteria and records the outcome in a signed evaluation checklist (evidence No. 6). As a part of this process, the checklists are completed and signed by the verifying authority. Applications for which all criteria are positively verified, are then submitted for approval, which is reflected in the resolutions of the Management Board of NFOŚiGW (evidence No. 8) as described in the Rules of the Call (evidence No. 4). These resolutions approve exclusively those projects that comply with all eligibility requirements ('access criteria'), including those relating to beneficiary status and the 'new buses' requirement. The

signature of the contracts (evidence No. 5) follows these approval decisions and is therefore limited to projects that have been positively assessed as compliant with access criteria by NFOŚiGW.

This process provides a clear confirmation that all contracts are concluded exclusively with eligible beneficiaries and concern the purchase of new buses, in line with the milestone requirements.

Following the selection of a random sample of 60 units, the Polish authorities submitted 60 signed contracts (evidence No. 5), and additional supporting documentation, including 60 evaluation checklists for corresponding 60 application forms completed by NFOŚiGW and 19 resolutions adopted by its Management Board approving the underlying applications (evidence No. 6, 7 and 8). All the sampled contracts are signed between the Polish authority, i.e. NFOŚiGW and the selected beneficiaries and fall within the RRF eligibility period, i.e. from 1 February 2022 onwards.

Each contract contains a unique identification number, which allows direct traceability to the list of 118 contracts provided (evidence No. 2). Annex 3 to each contract specifies the number and type of buses to be procured, confirming that the supported investments concern zero-emission buses, more specifically electric, hydrogen or trolleybuses (evidence No. 5). Furthermore, the contracts include binding provisions requiring beneficiaries to implement the projects in compliance with the Priority Programmes (evidence No. 3), including the requirements relating to beneficiary eligibility and the condition that the buses to be purchased must be new within the meaning of Article 2(62) of the Polish Road Traffic Act.

Compliance with these requirements is established through the ex-ante verification process carried out by NFOŚiGW. For each sampled contract, an evaluation checklist (evidence No. 6) records the outcome of the assessment of the application against all 'access criteria' defined in the Priority Programmes. These checklists confirm, on a case-by-case basis, that the applicant qualifies as an eligible beneficiary, namely a local authority or a public service operator, and that the project complies with the requirement that the buses to be purchased are new, through adherence to the relevant provisions of the Priority Programmes.

The evidence provided for a sample of 60 units confirmed that the requirement of milestone G26G has been met: the Polish authorities have signed contracts with the beneficiary entities (local authorities or public service operators) which cover a total of 1226 new zero-emission electric, hydrogen buses and trolleybuses, thus exceeding the goal of the milestone by 67 new zero-emission electric, hydrogen buses or trolleybuses.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: B26L T1 - Signature of the loan contracts

Related Measure: B.3.4.1 Investments in a green transformation of cities

Quantitative Indicator: Number

Baseline: 0

Target: 201

Time: Q4 2024

1. Context:

The objective of investment is to support the green transition in urban areas. More precisely, it seeks to support projects in cities under the Green Urban Transformation Instrument.

Target B26L refers to the signature of 201 loan contracts under the Green Urban Transformation Instrument.

Target B26L is the first step of the implementation of the measure. It will be followed by target B27aL (under the ninth instalment), related to 1033 additional projects under the Green Urban Transformation Instrument.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Call for proposals titled "[Loan supporting the] green transformation of cities (*Zielona transformacja miast*)" (hereinafter referred to as 'Call for Proposals') launched on 5 April 2024	Link to the website of the Ministry of Development Funds and Regional Policy (hereinafter referred to as 'MFiPR'), https://www.kpo.gov.pl/strony/o-kpo/o-kpo/reformy-i-inwestycje-mfipr-w-kpo/inwestycje/zielona-transformacja-miast/, and link to the website of the National Develoment Bank (*Bank Gospodarstwa Krajowego*, hereinafter referred to as 'BGK'), https://www.bgk.pl/krajowy-plan-odbudowy/pozyczka-wspierajaca-zielona-transformacje-miast/#c33424, where the Call for Proposals was published, outlining the available loan support.
3A	Rules for the selection of applications for loans	Copy of the document setting out the Rules for the Call, as originally published on the website

	supporting the green transition of cities granted by BGK (hereinafter referred to as 'Rules for the Call')	of BGK.
3B	Updated Rules for the Call	This document sets out the Rules for the Call including updates as of 20 January 2025, as published on the website of BGK
4	Copy of the Act on the Principles of Development Policy of 6 December 2006 that entered into force on 26 December 2006 (Journal of Laws 2025, item 198)	The act contains a definition of 'functional areas', as applied for the selection of projects within the Green Urban Transformation Instrument.
5-197	Contracts, each titled "Loan agreement supporting green city transformation No. [contract identifier]", between BGK and the loan recipients	Copies of 193 loan contracts between BGK and the loan recipients, if applicable, including amendments to the contract. The contracts show that the loans are provided under the Green Urban Transformation Instrument. Contracts were signed by the parties of the contract between September 2024 and November 2025.

3. Analysis:

The Commission considers that the text of the Council Implementing Decision contains a clerical error in the description of investment B3.4.1 and has accordingly conducted its assessment on a corrected basis.

The description states that this measure consists in supporting projects in cities under the Green Urban Transformation Instrument ('GUTI'). However, this is inconsistent with the original Polish Recovery and Resilience Plan, which provides, on page 405, that *'[p]rojects will be implemented mainly in cities and on the premises of entities forming the MOF [urban functional area] (designated in the Provincial Development Strategy, with a preference for those who will develop supra-local development strategies)*'. Accordingly, for the purpose of assessing the satisfactory fulfilment of the target, the measure is understood to consist in supporting projects in cities and in urban functional areas ('MOFs') under the GUTI.

Against this backdrop, the justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

201 loan contracts signed under the Green Urban Transformation Instrument.

The Polish authorities submitted 193 signed loan contracts (evidence No. 6-198). The Commission services reviewed all contracts submitted to assess the satisfactorily fulfilment of this requirement. The loan contracts were signed between September 2024 and November 2025 by the Polish National Development Bank ('BGK'), and the loan recipients. Furthermore, the Polish authorities provided links to the websites of BGK and the Ministry of Development Funds and Regional Policy ('MFiPR') where the Call for Proposals for the Green Urben Transformation Instrument (hereinafter referred to as 'GUTI') was published (evidence No. 2). The Commission services accessed the links provided by the authorities on 15 March 2026 to verify that the call was launched. This check was completed successfully. All loan contracts were signed under the GUTI. In particular, each loan

contract specifies in article 1 of the general provisions that the investment loan is granted under investment B3.4.1 of the Polish National Recovery and Resilience Plan – the GUTI (Evidence No. 6-198). Each contract outlines the purpose of the loan via a short project title or task description (evidence No. 6-198, article 2, section 2 – 'Purpose of the loan'). Additionally, each contract contains a provision that projects are to be implemented in accordance with the rules for the call for proposals (evidence No. 6-198, article 6 – 'Other obligations and statements of the borrower related to the implementation of the project', paragraph 2).

The Council Implementing Decision required 201 loan contracts be signed under the GUTI. The Polish authorities submitted 193 loan contracts signed under the GUTI. Whilst this constitutes a minimal numerical deviation of 3.98% from the requirement of the Council Implementing Decision, the overall objective of this target is considered met notwithstanding this minor deviation. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

Furthermore, in line with the description of the measure, **this measure consists in supporting projects in cities under the Green Urban Transformation Instrument.**

The Council Implementing Decision required that the measure consists in supporting projects in cities under the GUTI. In line with the clerical error identified above, the measure is understood to consist in supporting projects in cities and in MOFs under the GUTI.

The Rules for the Call under the GUTI defined as eligible those projects located in cities or MOFs (evidence No. 3A). In January 2025, BGK published a revised version of the Rules for the Call (evidence No. 3B), extending eligibility to projects implemented in certain functional areas ('OFs'). A functional area is an area characterised by a relatively distinct, intensive and open system of social, economic or natural links - a MOF is a specific type of OF (evidence No. 4).

Whilst this extension constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, it is subject to the following safeguards. First, under Article 5, point 8 of the revised Rules for the Call, the competent local authority must confirm either that the OF is consistent with the development strategy of the relevant voivodeship, even if not formally designated as a MOF, and/or that the OF displays the characteristics of a MOF in practice. Second, under Article 5, point and 9 of the revised Rules for the Call, each OF must include at least one city, and each project located within an OF must have a demonstrable impact on that city. In light of these safeguards, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the investment that the target represents. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.
Accordingly, Commission services reviewed all 193 contracts submitted (evidence No. 5 - 197). Article 6 of each contract (evidence No. 5 - 197, article 6 – 'Other obligations and statements of the borrower related to the implementation of the project', paragraph 2) contains the provision that the respective project must be implemented in accordance with the (revised) Rules for the Call (evidence No. 3A - 3B), which set out the eligible projects as mentioned above. On this basis, it is considered that this constitutive element of the measure is satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: C16L Implementing Agreement

Related Measure: C.4.1.1 Support for advanced digital transformation

Qualitative Indicator: Entry into force of the Implementing Agreement

Time: Q1 2025

1. Context:

The objective of this measure is to incentivise private investment and improve access to finance to support advanced digital transformation in Poland.

Milestone C16L concerns the entry into force of the Implementing Agreement between the minister responsible for computerisation and Bank Gospodarstwa Krajowego (hereinafter "BGK").

Milestone C16L is the second step of the implementation of the investment, and it follows the completion of milestone C15L (under the fifth instalment) consisting in the online publication of a guide on cloud computing for businesses. It will be followed by target C17L and milestone C18L (both under the ninth instalment), related to the entry into legal financing agreements by BGK with final beneficiaries and the transfer of the designated amount to BGK for the Polish Fund for Advanced Digital Transformation Support.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Implementing Agreement including annexes, which entered into force on 3 September 2024 (hereinafter the "**Implementing Agreement**")	The Implementing Agreement was signed on 3 September 2024 by the Minister of Digital Affairs and BGK and includes the relevant provisions for the implementation of the Polish Fund for Advanced Digital Transformation Support by BGK.
3	Amendment 1 and 2 to the Implementing Agreement including annexes, which entered into force on 9 July 2025 and on 31 October 2025 respectively.	Amendment 1 and 2 to the Implementing Agreement were signed on 9 July 2025 and on 31 October 2025 respectively by the Minister of Digital Affairs and BGK and they include amendments to the Implementing Agreement and its annexes.

4	Amended investment policy, annex 5 to the Implementing Agreement (hereinafter **the "Investment Policy"**), which entered into force on 9 July 2025	The amended Investment Policy, which is an integral part of the Implementing Agreement, was signed on 9 July 2025 by the Minister of Digital Affairs and BGK.
5	Report on the sole call for applications for digitalisation loans financed from the Polish Fund for Advanced Digital Transformation Support, signed on 18 February 2026 by BGK's European Funds Director and sent to the Deputy Director of the Digital Transformation Department in the Ministry of Digital Affairs (letter's unique identifier: DPE.450.63.2026.EO) (hereinafter **the "Report"**) with attached data on the results of the call for projects covering each submitted application.	The report on the results of the sole call for applications for loans from the Polish Fund for Advanced Digital Transformation Support, which opened on 9 July 2025 and closed on 30 September 2025, covering all submitted loan applications, with the underlying granular data on the results of the call for projects, including the information below for each application: – Applicant's name, – Date of application submission, – Requested amount, – Whether the loan application is a de minimis aid application for 8 year-loan (yes/no).

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Entry into force of the Implementing Agreement between the minister responsible for computerisation and Bank Gospodarstwa Krajowego:

Pursuant to Paragraph 13, Section 7 of the Implementing Agreement signed on 3 September 2024 by the Minister of Digital Affairs, who is the minister responsible for computerisation as per the Regulation of the Prime Minister of 18 December 2023 on the detailed scope of responsibilities of the Minister of Digital Affairs (Official Journal of 2023, item 2720) and Bank Gospodarstwa Krajowego, the Implementing Agreement entered into force on the date on which it is signed by the last of the parties. Both parties signed the Implementing Agreement on 3 September 2024, so that it entered into force on that same day.

The Implementing Agreement contains the following annexes relevant for the milestone assessment:

- Annex No. 3 – Audit and control rules.
- Annex No. 4 – DNSH Procedure.
- Annex No. 5 – Investment policy for the Advanced Digital Transformation Fund.
- Annex No. 7 – Reporting and Monitoring Procedure.

The Implementing Agreement was amended on 9 July 2025 (evidence No. 3). Annex 5 of the Implementing Agreement, containing the Investment Policy for the Polish Fund for Advanced Digital Transformation Support (hereinafter referred to as the "Investment Policy") was amended on 9 July 2025 (evidence No. 4).

Furthermore, in line with the description of the measure, **this measure shall consist of a public investment in a Facility, the Polish Fund for Advanced Digital Transformation Support, in order to incentivise private investment and improve access to finance to support advanced digital transformation in Poland.**

Pursuant to Section 1, Point 1 of the Investment Policy, the Facility will be funded by the Recovery and Resilience Facility to encourage private investment and improve access to finance to support advanced digital transformation in Poland.

The public nature of the investment into the Fund is established by Paragraph 3, Section 1 of the Implementing Agreement, which states that the Ministry of Digitalisation shall allocate funds to BGK for the purpose of implementing the provisions of the Agreement.

Furthermore, in line with the description of the measure, **the Facility shall operate by providing loans directly to the private sector, as well as to public sector entities engaged in similar activities.**

The requirement that the Facility shall operate by providing loans is included in Paragraph 1 of the Implementing Agreement. Section 1, Point 1 of the Investment Policy furthermore confirms that BGK will directly provide financial support in the form of loans to private sector entities and public sector entities engaged in similar activities.

Furthermore, in line with the description of the measure, **the Facility shall be managed by Bank Gospodarstwa Krajowego (BGK) as the implementing partner.**

Paragraphs 1 and 5, Point 1 of the Implementing Agreement and Section 1, Point 1 of the Investment Policy confirm that Bank Gospodarstwa Krajowego (BGK) is entrusted with the implementation of the Facility.

Furthermore, in line with the description of the measure, **the Facility shall include the following product lines: BGK direct line 1: this line shall provide direct loans to undertakings to cover the costs of investments in smart energy grids; BGK direct line 2: this line shall provide direct loans to undertakings to cover the costs of investments in advanced digital technologies; BGK direct line 3: this line shall provide direct loans to undertakings to cover the costs of investments in ICT infrastructure (including large-scale computer equipment).**

Section 1, Point 1 of the Investment Policy establishes that the Facility includes the following product lines: BGK direct line 1: this line shall provide direct loans to undertakings to cover the costs of investments in smart energy grids; BGK direct line 2: this line shall provide direct loans to undertakings to cover the costs of investments in advanced digital technologies, BGK direct line 3: this line shall provide direct loans to undertakings to cover the costs of investments in ICT infrastructure (including large-scale computer equipment).

Furthermore, in line with the description of the measure**, in order to implement the investment into the Facility, Poland and BGK shall sign an Implementing Agreement that shall include the following content:**

As indicated above, Poland and BGK signed the Implementing Agreement on 3 September 2024, which was then amended by both parties on 9 July 2025 and on 31 October 2025. The requirements regarding the content of the Implementing Agreement, are further analysed below.

1) **Description of the decision-making process of the Facility: The final investment decision of the Facility shall be taken by an investment committee or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the government.**

   Paragraph 6, Section 6 of the Implementing Agreement determines that final decisions regarding the granting or refusal of the loan are made by the Investment Committee. This is also confirmed by Sections 3 and 3.1 of the Investment Policy stipulating that the Facility's final investment decision shall be taken by the Investment Committee or other equivalent governing body and approved by a majority of members that are independent from the government. The same Sections of the Investment Policy further specify the decision-making process of the Facility.

2) **Key requirements of the associated investment policy, which shall include:**

   As mentioned above, the Investment Policy is included in Annex 5 of the Implementing Agreement.

   a. The description of the financial products and eligible final beneficiaries.

   The eligible final beneficiaries are described in Sections 2.1 and 2.2 of the Investment Policy. Also, Section 2.3 of the Investment Policy describes eligibility criteria for final beneficiaries. The financial products are described in Section 2.5 of the Investment Policy.

   b. The requirement that all investments supported are economically viable.

   This requirement is included in Section 2.3, Point 3, letter d of the Investment Policy.

   c. The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2023 6454 final). In particular, the investment policy shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[1], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[2], (iii) activities and assets related to waste landfills, incinerators[3] and mechanical biological treatment plants[4].

   This requirement as well as the excluded list of activities are included in section 2.3 of the Investment Policy and Section I.1 of the Annex 4 ('DNSH Procedure') of the Implementing Agreement.

   Furthermore, the investment policy shall require compliance with the relevant EU and national environmental legislation of the final beneficiaries of the Facility.

   This requirement is included in section 2.3, point 2b of the Investment Policy.

   d. The requirement that final beneficiaries of the Facility shall not receive support from other Union instruments to cover the same cost.

This requirement is included in Paragraph 5, Point 2, Letter c of the Implementing Agreement, Paragraph 1, Point 3 and Paragraph 2, Points 2 and 4 of Annex 3 ('Audit and control rules') of the Implementing Agreement and Section 2.3 of the Investment Policy.

3) **The amount covered by the Implementing Agreement, the fee structure for the Implementing Partner and the requirement to reinvest any reflows according to the investment policy of the Facility, unless they are used to service loan repayments of the Recovery and Resilience Facility**.

Paragraph 3, Point 1 of the Implementing Agreement determines the amount covered by the Implementing Agreement.

The fee structure for the Implementing Partner is described in Paragraph 11 of the Implementing Agreement.

The Council Implementing Decision required that "Poland and BGK shall sign an Implementing Agreement that shall include the following content: […] 3. […] the requirement to reinvest any reflows according to the investment policy of the Facility, unless they are used to service loan repayments of the Recovery and Resilience Facility". Poland deviated from the original formulation of the requirement set out in the Country Implementing Decision when incorporating it into the Implementing Agreement as it did not include the requirement to reinvest reflows according to the investment policy of the Facility and it only focused on their use to service the loan repayment. More specifically, pursuant to Paragraph 7, Point 1 of the Implementing Agreement, BGK will transfer funds from the repayments of the loans by the final beneficiaries, as well as from revenues generated by the BGK through the Facility to the account of the Polish Ministry of Digital Affairs intended to handle funds of the Recovery and Resilience Facility. Sections 2.7 and 3.1, Point 3 of the Investment Policy further specify that reflows will be returned to the Polish Ministry of Digital Affairs and will be used to repay the loans under the Recovery and Resilience Facility. Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, the deviation is considered acceptable given the long maturity of the majority of the loans, which is up to 20 years for the majority of beneficiaries, and the low proportion of loans with the maturity of up to eight years for the minority of beneficiaries, namely for SMEs receiving de minimis aid. The applicable loan maturities and the respective beneficiaries are set out in Section 2.5 of the Investment Policy attached to the Implementing Agreement. As stipulated in the Report on the results of the sole call for applications for digitalisation loans financed from the Polish Fund for Advanced Digital Transformation Support, signed by BGK on 17 February 2026, attached to the letter from the BGK to the Ministry of Digital Affairs, and substantiated by the underlying granular data attached to the Report (evidence No. 5), the applications submitted for loans with maturity up to 20 years accounted for 97.8% of the value of all applications submitted in such a call for applications, while the applications for loans with maturity up to eight years constituted 2.2% of loan applications. As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the investment that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

4) **Monitoring, audit, and control requirements, including:**

a. **The description of the implementing partner's monitoring system to report on the investment mobilized.**

This requirement is included Paragraph 2 point 11 of the Implementing Agreement and in Annex 7 to the Implementing Agreement ('Reporting and Monitoring Procedure') – especially in Sections 2, 3, 4, 5, 6 of Annex 7 – and in Section 7 of the Investment Policy.

b. **The description of the implementing partner's procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.**

These implementing partner's procedures are described in: Paragraph 5, Point 2, Letters j-l and Point 4, Letter a of the Implementing Agreement, in Annex 3 of the Implementing Agreement ("Audit and control rules") – Paragraphs 2-4, and in Section 8 of the Investment Policy.

c. **The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Implementing Agreement before committing to finance an operation.**

Pursuant to Paragraph 5, Point 1 and Point 2, Letter b and Paragraph 6, Point 1 of the Implementing Agreement BGK is tasked with drawing up the rules for the selection of loan applications and the evaluation of loan applications submitted. Section 3 of the Investment Policy specifies that BGK will ensure that appropriate mechanisms and processes are applied and that the appropriate structure for the implementation of the instrument is used including as regards assessing the eligibility of projects. The eligibility criteria for the assessment of projects are defined in Section 2.3, Point 3 of the same document.

d. **The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of the BGK. These audits shall verify i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, the State Aid rules and the digital target requirements; and iii) that the requirement that final beneficiaries of the Facility have not received support from other Union instruments to cover the same cost is respected. The audits shall also verify the legality of the transactions and that the conditions of the applicable Implementing Agreement are being respected.**

This requirement is included in Paragraph 10, Point 2 of the Implementing Agreement thereby referring to Paragraph 1, Point 3 of Annex 3 ("Audit and control rules") to the Implementing Agreement and in Section 8 of the Investment Policy.

5) **Requirements for digital investments carried out by the implementing partner: at least EUR 260 000 000 of the RRF investment into the Facility shall contribute to the digital transition in accordance with Annex VII to the RRF Regulation.**

This requirement is included in section 2.1 of the Investment Policy.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: G1L Mapping of renewable energy potential

Related Measure: G.3.1.1 Streamlining the permitting process for renewable energy sources

Qualitative Indicator: Online publication of map(s) of renewable energy potential

Time: Q4 2024

1. Context:

The objective of this reform is to accelerate the deployment of renewable energy sources by streamlining the permitting procedures.

Milestone G1L concerns the online publication of map(s) of renewable energy potential.

Milestone G1L was preceded by target G6L and target G7L (both under the fifth instalment), which concerned the total installed capacities of onshore wind and photovoltaic installations. Milestone G1L is followed by milestone G2L (under the sixth instalment), which concerns legal act(s) establishing a framework for the designation of renewable acceleration areas, and milestone G5L (under the ninth instalment), which concerns the establishment of an IT platform for permitting of renewable energy installations.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all its constitutive elements) was satisfactorily fulfilled.
2	Copy of Bulletin of Public Information of the Ministry of Climate and Environment dated 10 December 2025 and published on the website of the Ministry of Climate and Environment: https://www.gov.pl/web/klimat/mapowanie-potencjalu-odnawialnych-zrodel-energii	The Bulletin of Public Information includes the announcement of publication of maps of renewable energy potential on the National Geoportal of Poland.
3	Link to the official webpage of the National Geoportal of Poland: https://mapy.geoportal.gov.pl/imap/Imgp_2.html	The National Geoportal of Poland containing maps of renewable energy potential for solar, onshore wind, offshore wind, geothermal, hydropower, and biogas, agricultural biogas, and biomethane technologies.
4	Copy of the Act amending the Act on the Promotion of Electricity Generation in Offshore Wind Farms and Certain Other Acts, published in	The Act establishes a framework for the designation of renewable acceleration areas.

	the Official Journal of the Republic of Poland, item 1535, of 12 November 2025	

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Map(s) of the renewable energy sources potential for at least solar and onshore wind, covering the entire territory of Poland, shall be published online, and shall serve as an input for the designation of renewable acceleration areas.

The Bulletin of Public Information (hereinafter referred to as "BIP") of the Ministry of Climate and Environment dated 10 December 2025 was published on the website of the Ministry of Climate and Environment (evidence No. 2). The BIP states that maps of renewable energy potential for solar, onshore wind, as well as offshore wind, geothermal, hydropower, and biogas, agricultural biogas, and biomethane technologies, covering the entire territory of Poland, are available on the National Geoportal of Poland. Furthermore, the BIP also states that the maps will enable the designation of renewable acceleration areas by local governments. The maps are published on the official webpage of the National Geoportal of Poland (evidence No. 3).

The Commission services accessed the link to the webpage of the National Geoportal of Poland provided by the Polish authorities on 16 February 2026 to verify that maps of the renewable energy sources potential for at least solar and onshore wind, covering the entire territory of Poland, are accessible online. This check was completed successfully, confirming that maps of the renewable energy sources potential for solar and onshore wind, covering the entire territory of Poland, are available online under the "Map content" section of the National Geoportal of Poland.

The Act amending the Act on promotion of electricity generation of offshore wind farms and certain other acts was adopted on 9 October 2025 and published in the Official Journal of the Republic of Poland (item 1535) on 12 November 2025 (evidence No. 4). The entry into force is set out in its Article 32, which stipulates that the law enters into force 14 days after the date of its official publication, specifically on 27 November 2025, in accordance with the national legal framework. In accordance with its Article 160e (1), the minister responsible for climate matters shall draw up and publish in the Bulletin of Public Information (BIP) of the website of the ministry a map of the potential of renewable energy sources for six technologies - onshore wind energy, offshore wind energy, solar energy, geothermal, hydropower, and energy obtained from biogas, agricultural biogas and biomethane. Furthermore, in accordance with Article 160f, the renewable energy sources maps serve as a mandatory geographical prerequisite for the designation of acceleration areas, whereby renewable acceleration areas are strictly limited to land falling within the boundaries defined by these maps. On that basis, the maps of the renewable energy sources potential serve as an input for the designation of renewable acceleration areas.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: G2L Legal act(s) laying down a legal framework for the designation of renewable acceleration areas

Related Measure: G3.1.1 Streamlining the permitting process for renewable energy sources

Qualitative Indicator: Provision in the legal act(s) indicating the entry into force

Time: Q4 2024

1. Context:

The objective of this reform is to accelerate the deployment of renewable energy sources and the streamlining the permitting procedures.

Milestone G2L concerns legal act(s) establishing a framework for the designation of renewable acceleration areas.

Milestone G2L was preceded by milestone G1L (under instalment 6), which concerned the mapping of renewable energy potential, as well as by target G6L and target G7L (both under instalment 5), which concerned the total installed capacities of onshore wind and photovoltaic installations. Milestone G2L is followed by milestone G5L (under instalment 9), which concerns the establishment of an IT platform for permitting of renewable energy installations.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all its constitutive elements, as set out in the description of the milestone and of the corresponding measure in the CID Annex) was satisfactorily fulfilled.
2	Copy of Act amending the Act on the Promotion of Electricity Generation in Offshore Wind Farms and Certain Other Acts, published in the Official Gazette of the Republic of Poland, item 1535, of 12 November 2025, available at: https://isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20250001535	The Act establishes a framework for the designation of renewable acceleration areas.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Entry into force of legal act(s) that shall lay down a legal framework for the designation of renewable acceleration areas for both onshore wind and photovoltaic installations. In line with the qualitative indicator, **provision in the legal act(s) indicating their entry into force.**

The Act amending the Act on promotion of electricity generation of offshore wind farms and certain other acts (hereinafter referred to as the 'amending Act') was published in the Journal of Laws of the Republic of Poland on 12 November 2025. According to its Article 32, the Amending Act entered into force 14 days after its publication, specifically on 27 November 2025, in accordance with the national legal framework.

Article 8, point 22, of the amending Act introduces a new Chapter 7b (Articles 160e-160n), titled "Instruments supporting investment processes for renewable energy source installations", into the Renewable Energy Sources Act (hereinafter referred to as the "RES Act"). This chapter establishes a comprehensive legal framework for the designation of renewable acceleration areas for both onshore wind and photovoltaic installations. The framework includes a mandatory mapping of renewable energy potential (Article 160e-160h), defined approval procedures (Article 160i-160m), and streamlined environmental permitting (Article 160n).

Article 8 (2), point d, of the amending Act introduces a legal definition for "renewable acceleration area" in the amended Article 2(19d) of the RES Act. This definition specifies that acceleration areas are terrestrial, maritime, inland water, and subsurface regions where simplified rules apply for the location of renewable energy sources (RES) installations and the grid infrastructure necessary for their connection.

In line with Article 160e(1) of the RES Act, the process of designation begins with the Minister responsible for Climate preparing and publishing RES potential maps, which are then used as the foundation for the subsequent selection and designation of the acceleration areas in line with Article 160f of the RES Act. Further, in line with Article 160e(1) of the RES Act, the RES potential maps cover six broad categories of RES technologies, including wind (onshore and offshore), solar, geothermal, hydropower, and biogas.

Furthermore, the process for designation is supported by environmental sensitivity maps. Article 2(18b) of the RES Act defines these maps as digital tools identifying vulnerable natural areas. They are a mandatory input for planning, as they are used to exclude environmentally sensitive areas, such as nature protection areas and migratory corridors, from designation, as stipulated in Article 160g(3), letter b of the RES Act. Article 20 of the amending Act mandates the Regional Director for Environmental Protection to prepare the first environmental sensitivity map(s) within 3 months of the law entering into force.

In line with Article 160f of the RES Act, the final designation of acceleration areas can only occur in areas already covered by a spatial management plan that explicitly allows for the location of the relevant RES technology.

Article 160g(1) of the RES Act, introduced by the amending Act, stipulates that the RES acceleration area plan is prepared at the provincial level and is specific to a given type of RES technology. In line with Article 160g(2) of the RES Act, more than one RES acceleration area plan may be drawn up for the same RES technology. In line with Article 160g(3) of the RES Act, the plan shall contain three essential elements: (1) the specific type of renewable energy source for which it is prepared; (2) the vector boundaries of the acceleration areas, specifying priority locations (e.g., industrial, degraded, or artificial surfaces) while excluding sensitive natural areas; and (3) the necessary mitigation measures to be applied during the location and installation process to avoid or significantly reduce negative environmental impacts.

The designation process is further outlined in Article 160i(2) of the RES Act, introduced by the amending Act, according to which the Marshal of the Province prepares the draft plan, informs municipalities, and gathers input. Finally, in line with Article 160g(6) of the RES Act, the Minister responsible for Climate and the Minister responsible for Construction, Planning and Spatial Management will issue a joint regulation detailing how the RES acceleration area plan should be drawn up and documented.

Article 19(1) of the amending Act mandates the Regional Assembly to adopt a resolution to begin drafting the plan(s) within 6 months of the entry into force of the amending Act. The overall designation process requires the final plan(s) to be adopted within 12 months from the entry into force of the amending Act, as set out in Article 19(2) of the amending Act.

This legal framework shall define:

(i) the competent authorities in charge of designating the renewable acceleration areas and their responsibilities;

Article 160k and Article 160i of the RES Act, introduced by Article 8, point 22, of the amending Act, designate a clear hierarchy of competent authorities in charge of designating the renewable acceleration areas and assigns specific responsibilities across the identification, preparation, and final adoption stages of the RES acceleration area plan containing the acceleration areas. More specifically:

- Final Adopting Authority: Article 160k(1) of the RES Act, introduced by Article 8, point 22, of the amending Act, designates the Regional Assembly as the ultimate competent authority responsible for adopting the RES acceleration area plan, thereby approving the acceleration areas. The responsibility of the Regional Assembly for adopting the RES acceleration area plan is also reflected in the new Article 18, point 3a, in the Act on Regional Self-Government, introduced by Article 5 of the amending Act.
- Planning and Coordinating Authority: Article 160i(2) of the RES Act, introduced by Article 8, point 22, of the amending Act, designates the Marshal of the Province as the main implementing and coordinating authority. The Marshal is responsible for key preparatory stages, including drafting the plan (Article 160i(2), point 2, of the RES Act), informing municipalities, and conducting the comprehensive public consultations (Article 160i(2), point 1, of the RES Act). The Marshal is also responsible for gathering the necessary binding agreements by relevant authorities, such as mayors and the competent regional director for environmental protection (Article 160i(2), point 3, of the RES Act).
- Local and Environmental Approvals: In line with Article 160i(3) of the RES Act, introduced by Article 8, point 22, of the amending Act, the Marshal must obtain agreements from key public authorities, including the heads of the municipalities whose territory is covered by the plan, the regional director for environmental protection, the director of the relevant national park or landscape park, if acceleration areas are designated on artificial surfaces within those parks.

In line with Article 160i(2), point 3, letter b, of the RES Act, introduced by Article 8, point 22, of the amending Act, the Marshal must also seek non-binding opinions from several stakeholders, including the heads of neighbouring municipalities, starosts (district authority heads), and energy system operators.

(…) and (ii) the permitting procedures that shall apply within renewable acceleration areas.

Article 8, point 22, of the amending Act, introduced in Article 160n(1) of the RES Act a definition of simplified permitting procedures for investments within the designated acceleration areas. More specifically, Article 160n(1) of the RES Act, enables the realisation of projects within these areas without the requirement for an environmental decision, an Environmental Impact Assessment (EIA), or an assessment of the impact on Natura 2000 sites. Instead, projects are subject to a simplified notification process with the Regional Director for Environmental Protection. However, this simplified process does not apply to planned investments that may cause significant cross-border environmental impact as per Article 160n(2) of the RES Act, introduced by Article 8, point 22, of the amending Act. Furthermore, the Regional Director for Environmental Protection may object if the

planned investment is inconsistent with the RES acceleration plan or may have significant, unforeseen impacts as per Article 160n(9) of the RES Act, introduced by Article 8, point 22, of the amending Act.

In line with Article 160n (3) and (7) of the RES Act, introduced by Article 8, point 22, of the amending Act, the Director then has 30 or 45 days, depending on project capacity, to raise an objection. Article 160n(7) of the RES Act, introduced by Article 8, point 22, of the amending Act, explicitly authorizes the investor to proceed with a building permit application/construction notification absent such an objection.

The assessment of the satisfactory compliance of the milestone for the purposes of payments from the Recovery and Resilience Facility does not prejudge the evaluation by the Commission of the transposition of the Directive 2023/2413 (RED III) by Poland in particular in the proceedings on the basis of Article 258 TFEU.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: G8L Four reports on the amended sectoral qualification frameworks for green transformation

Related Measure: G3.1.2 Skills for the green transition

Qualitative Indicator: Publication of the reports with the amended sectoral qualification frameworks

Time: Q2 2025

1. Context:

The objective of the reform is to amend the qualification frameworks in sectors critical for the green transformation.

Milestone G8L concerns the publication of reports on the amendment of the sectoral qualification frameworks for construction, energy, water management and waste management including amended frameworks incorporating "green competences".

Milestone G8L is the first milestone of the measure. It is followed by milestone G10L (under the eight instalment) which concerns the entry into force of legal acts incorporating the sectoral qualification frameworks for construction, energy, water management and waste management into the Integrated Qualifications System.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone was satisfactorily fulfilled.
2	Report on the update to the Sectoral Framework for the Qualifications for Construction	The Report on the update to the Sectoral Framework for the Qualifications of Construction (SRK BD) was prepared by the Institute of Educational Research – National Research Institute and published on 3 July 2025 on the Integrated Qualification System portal https://kwalifikacje.gov.pl/o-zsk/polska-rama-kwalifikacji/sektorowe-ramy-kwalifikacji
3	Report on the update to the Sectoral Qualifications Framework for Energy	The Report on the update to Sectoral Qualification Framework for Energy' was prepared by Institute of Educational Research – National Research Institute and was published on 27 August 2025on the Integrated Qualification System portal https://kwalifikacje.gov.pl/o-zsk/polska-rama-kwalifikacji/sektorowe-ramy-kwalifikacji
4	Report on the update to the Sectoral Framework for the Qualifications in Water and Wastewater Economy,	The Report on the update to the Sectoral Qualification Framework for Water and Waste Water Management, Reclamation and Remediation was prepared by Institute of

	Reclamation, and Remediation	Educational Research – National Research Institute and was published on 30 April 2025 on the Integrated Qualification System portal https://kwalifikacje.gov.pl/o-zsk/polska-rama-kwalifikacji/sektorowe-ramy-kwalifikacji
5	Report on the update to the Sectoral Framework for the Qualifications for Waste Management	The Report on the update to the Sectoral Qualification Framework for Waste Management was prepared by Institute of Educational Research – National Research Institute and was published on 30 April 2025 on the Integrated Qualification System portal https://kwalifikacje.gov.pl/o-zsk/polska-rama-kwalifikacji/sektorowe-ramy-kwalifikacji

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

The reports on the sectoral qualification frameworks for construction, energy, water management and waste management sectors shall include amended frameworks incorporating "green competences"[…] Furthermore, in line with the name of the milestone, **"Four reports on the amended sectoral qualification frameworks for green transformation".** Furthermore, in line with the measure description **"This measure consists in amending the sectoral qualification frameworks for construction, energy, water management and waste management…."**

In accordance with Article 2, point 19 of the Integrated Qualification System Act of 22 December 2015 (Journal of Laws 2016, item 64), the Sectoral Qualification Framework is a description of the qualification levels operating in a given sector. They can be used for defining the secondary school-level qualifications.

The amendment to the four sectoral qualification frameworks (construction, energy, water management and waste management) to incorporate "green competences" was carried out through the publication of reports showing what changed in the existing sectoral qualification frameworks, as demonstrated by the following evidence.

The Report on the update to the Sectoral Framework for the Qualifications for Construction (evidence No. 2) includes green competences as defined in its Section 2.1, to the existing sectoral qualification framework. The report lists in Section 3.2 in which areas green competences were identified. The green competences introduced are indicated in bold in Annex 1 to the Report, called 'Updated Sectoral Qualification Framework in Construction (SRK BD) indicating green competences identified in the sector'. The green competences include, inter alia, a methodology for carrying out energy audits of buildings and the development of energy performance certificates, technologies for the decarbonisation of buildings, technologies to decarbonise buildings throughout the life cycle of the facility, method and technologies for adapting construction works to climate change.

The Report on the update to the Sectoral Qualifications Framework for Energy (evidence No. 3) includes green competences as defined in its Section 2.1, to the existing sectoral qualification framework. The report lists in Section 3.2 in which areas green competences were identified. The green competences introduced are indicated in bold in Annex 1 to the Report, called 'Updated Sectoral Qualification Framework for Energy (SRK EN) indicating green competences identified in the sector'. The green competences include, inter alia, new solutions to improve the efficiency and

safety of energy equipment and installations; modernise modern energy equipment, installations and networks, including solutions for RES; mechanisms for the sale of RES energy in different producer groups; create new solutions to meet the needs of consumers and energy generators, taking into account the principles of sustainability.

The Report on the update to the Sectoral Framework for the Qualifications in Water and Wastewater Economy, Reclamation, and Remediation (evidence No. 4) includes green competences as defined in its Section 2.1, to the existing sectoral qualification framework. The report lists in Section 3.2 in which areas green competences were identified. The green competences introduced are indicated in bold in Annex 1 to the Report, called 'Update of the Sectoral Qualifications Framework for the Water and Sewage Management, Reclamation and Remediation sector (SRK GWŚRiR) Characteristics of the SRK levels'. The green competences include, inter alia, environmental regulations and standards, management of natural resources, pollution prevention, long-term impacts of pollution on the ecosystem, and waste management and rules on organisational compliance and quality management of services provided; typical actions and methods to reduce and adapt to climate change; the impact of retention on water resource management, including tackling floods, water scarcity and droughts and reducing climate change; develop mathematical models for forecasting the quantity, quality and availability of water resources.

The Report on the update to the Sectoral Framework for the Qualifications for Waste Management (evidence No. 5) includes green competences as defined in its Section 2.1. The report lists in Section 3.2 in which areas green competences were identified. The green competences introduced are indicated in bold in Annex 1 to the Report, called 'Updated Sectoral Qualification Framework for Waste Management (SRK GO) indicating green competences identified in the sector'. The green competences include, inter alia, principles of determining waste property compliance with the requirements of national and EU standards in the categories of circular economy and sustainable development; advanced methods and technologies for waste sorting considering environmental and energy efficiency; rules for handling hazardous waste, including rules for packaging, conditioning, and preparing for transport, in order to reduce emissions; research activities aimed at increasing the efficiency of waste management systems and circular economy with consideration of minimizing emissions and energy consumption.

… and be published.

The four reports with the amended sectoral qualification frameworks for construction, energy, water management and waste management sectors were published in on 3 July 2025, 27 August 2025, 30 April 2025 and 30 April 2025 respectively (p. 5 of the four reports) and are available on the Integrated Qualification System portal (links are available in the section 'Evidence provided'). The Commission services accessed the link provided by the authorities on 16 October 2025 to verify the publication of the reports. This check was completed successfully, confirming that the reports are published on the website of Integrated Qualification System portal.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: G11L Priority programme for integrated home renovation services

Related Measure: G.3.1.3 Boosting energy efficiency and accelerating the phase out of fossil fuels in heating

Qualitative Indicator: Entry into force of resolution

Time: Q4 2024

1. Context:

The reform aims to accelerate home renovations and the phase out of fossil fuel use in heating.

Milestone G11L concerns the update of an existing priority programme by the National Fund for Environmental Protection and Water Management to financially support providers of integrated home renovation services.

Milestone G11L is the only milestone or target of the measure.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Resolution (*Uchwała)* B/13/8/2025 of 13 March 2025 by the Board of the National Fund for Environmental Protection and Water Management ("NFOŚiGW") on the adoption of the amended Clean Air Priority Programme ("CAPP"), ("Resolution 13/8/2025"). Entry into force: 14 March 2025 (Article 5 of Resolution 13/8/2025).	This Resolution sets out amendments to the Clean Air Priority Programme, including amendments related to the role of municipalities, the financial support to municipalities, as well as technical specification of the energy-saving solutions eligible under the CAPP.
3	Resolution (*Uchwała*) A/18/1/2025 of 6 March 2025 by the Board of the National Fund for Environmental Protection and Water Management ("NFOŚiGW") on the adoption of announcement of the call for municipalities to act as providers of integrated home renovation services ("Resolution 18/1/2025"). Entry into force: 6 March 2025 (Article 2 of Resolution A/18/1/2025).	Through the Resolution, the Board authorizes NFOŚiGW and their local offices across the country ("WFOŚiGW") to organize calls for municipalities to act as providers of integrated home renovation services. It also sets out a template of a call to be used.
4	Resolution (*Uchwała*) A/22/1/2025 of 13 March 2025 by the Board of the National Fund for Environmental Protection and Water Management ("NFOŚiGW") on the	This Resolution sets out a template agreement between the municipalities acting as providers of integrated home renovation services and local offices of NFOŚiGW. The template

	adoption of the template agreement to be used with providers of integrated home renovation services ("Resolution 22/1/2025"). Entry into force: 13 March 2025 (Article 2 of Resolution 22/1/2025).	agreement sets out terms and conditions under which the financial support is available to municipalities.
5	Resolution (*Uchwała)* B/15/22/2025 of 20 March 2025 by the Board of the National Fund for Environmental Protection and Water Management on the adoption of the template agreement to be used under CAPP. Entry into force: 20 March 2025 (Article 2 of the Resolution B/15/22/2025).	This Resolution sets out a template agreement to be used between NFOŚiGW and its local offices setting the rules of financial transfers to ensure financing of the CAPP. The Resolution also sets a budget for each of the local offices.

3. Analysis:

The justification and substantiating evidence provided by the Polish Authorities covers all constitutive elements of the milestone.

The National Fund for Environmental Protection and Water Management shall update an existing priority programme to financially support providers of integrated home renovation services.

Furthermore, in line with the qualitative indicator of the milestone Poland has provided evidence of "**entry into force of resolution**".

The Board of the NFOŚiGW adopted a resolution to amend the existing priority programme CAPP on 13 March 2025 (evidence No. 2). The resolution entered into force on 14 March 2025, as set out in its Article 5. In addition to above, the Board of NFOŚiGW adopted three other resolutions (evidence No. 3-5) needed to operationalise the amendment to the CAPP.

The amended CAPP strengthens the role of municipalities and the National Fund for Environmental Protection and Water Management. The municipalities can now act as the providers of integrated home renovation services for property owners at risk of energy poverty (which became eligible for higher co-financing rates for their home renovations). As providers of integrated home renovation services, the municipalities are tasked with the support in the preparation, decision and implementation of their investments for property owners eligible for the highest level of co-financing i.e. those property owners with the lowest income (evidence No. 3: Resolution 18/1/2025, section 1(2) and Annexes). In turn, as per the amended CAPP, financial support to providers of integrated home renovation services is provided as follows: a total of PLN 1700 (approx. EUR 400) will be paid to providers of integrated home renovation services per project in the form of flat-rate co-financing (evidence No. 4: Resolution 22/1/2025, Article 3).

In addition to the above, the other three resolutions (evidence No. 3 to 5) set out detailed operational rules for financial support to the providers of integrated home renovation services by NFOŚiG local offices, including:

- A template for the calls for municipalities to act as providers of integrated home renovation services (evidence No. 3);
- A template for agreement to be signed between the WFOŚiGW and the provider of integrated home renovation services (evidence No. 4), which covers *inter alia* tasks of providers of integrated home renovation services (Article 2), conditions for payments to be

made to a provider of integrated home renovation services (Article 3 and 4) and control and audit modalities (Article 7);

- A template for agreement to be signed between NFOŚiGW and their local offices needed to ensure financing needed for payments to providers of integrated home renovation services (evidence No. 5, Article 1).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Non-repayable support – Seventh instalment

Number and name of the Milestone: A2G Revised medium-term budgetary framework and spending review framework

Related Measure: A.1.1 Reform of the fiscal framework

Qualitative Indicator: Provision in legal act(s) indicating entry into force

Time: Q4 2025

1. Context:

The measure aims to increase the transparency and efficiency of public spending.

Milestone A2G concerns the entry into force of a set of legislative acts introducing a revised medium-term budgetary framework and revised spending review framework.

Milestone A2G is the third milestone for the implementation of the reform. It is accompanied in this payment request by milestone A4G, related to the review on the functioning of the stabilising expenditure rule (SER). It was preceded by milestone A1G (under the first instalment), related to the budgetary classification system, and milestone A3G (under first instalment), related to the extension of the scope of the SER. It will be followed by milestone A2aG (under the eight instalment), related to the budgetary management system and requirements for the appraisal of public investments.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled
2	Copy of the Act of 28 June 2024 amending the Act on Public Finances and certain other acts, published in the Journal of Laws of 2024 (Item 1089) on 22 July 2024.	Legislative act which introduced a redefined medium-term budget framework.
3	Copy of the Act of 20 December 2024 on the Fiscal Council published in the Journal of Laws of 2025 (Item 39) on 13 January 2025.	Legislative act which introduced a redefined medium-term budget framework.
4	Copy of the Regulation of 22 December 2025 amending the Regulation of the Minister of Finance of 13 July 2025 on detailed method, mode and deadlines for preparing materials for draft budget act published in the Journal of Laws of 2025 (Item 1857) on 23 December 2025.	Legal act which revised the spending review framework.
5	Copy of the Regulation of 5 January 2026 amending the Regulation of	Legal act which revised the spending review framework.

	the Council Ministers of 14 May 2024 on the spending review published in the Journal of Laws of 2026 (Item 17) on 8 January 2026.	

3. Analysis:

The justification and substantiating evidence provided by the Poland authorities cover all constitutive elements of the milestone.

Entry into force of a set of legislative measures...

The following legislative acts entered into force and pertain to the medium-term budgetary framework:

- The Act of 28 June 2024 amending the Act on Public Finances (hereinafter referred to a 'APF') and certain other acts was published in the Journal of Laws on 22 July 2024. It entered into force on 23 July 2024 in accordance with its Article 44 with some exceptions which entered into force on 1 January 2025 but are not relevant for milestone A2G.
- The Act of 20 December 2024 on the Fiscal Council was published in the Journal of Laws on 13 of January 2025. It entered into force on 15 February 2025 in accordance with its Article 55 with some exceptions which entered into force on 1 January 2026 but are not relevant for milestone A2G.

...**introducing a revised medium-term budgetary framework.**

The medium-term budgetary framework (MTBF) was revised by Article 35(2) of the Act on the Fiscal Council with a new obligation in the APF (Article 4a) to prepare a new or revised medium-term fiscal-structural plan (MTFSP) and annual progress reports in line with the reformed EU economic governance framework that entered into force on 30 April 2024. The MTFSP contains the fiscal trajectory for the period of four to five years, together with envisaged reforms and investments. On 9 October 2024, Poland submitted the national medium-term fiscal-structural plan for 2025-2028 to the Council and to the Commission, and also published it on the webpage of the Polish government. On 29 April 2025, the Council of Ministers adopted the first Annual Progress Report on the implementation of the Medium-Term Fiscal-Structural Plan for 2025-2028, which was also published on the webpage of the Polish government. The MTFSP replaced the Multiannual Financial Plan of the State, which was removed from the Polish legal system by Articles 35(1), (3) and (4) of the Act on the Fiscal Council, repealing Articles 1(6), 103-108 in APF.

The MTBF was further revised by Article 1(9) of the Act of 28 June 2024 which revised the APF (Article 111ab) by aligning the national Stabilising Expenditure Rule with the multiannual net expenditure path set in the MTFSP and endorsed by the Council of the European Union. Parameter Kn referred to in Article 112aa of the APF, which corrects the amount of expenditure within the formula of the Stabilizing Expenditure Rule, was redefined to correspond to the net expenditure growth rates set in the MTFSP.

Furthermore, a requirement to prepare multiannual macroeconomic assumptions was introduced as part of the revised MTBF by Article 35(10), points a-b in the Act on the Fiscal Council which amended the APF (Article 138(1) and Article 138(1a)). According to the Article 138, point 1a of the APF, the Ministry of Finance is required to prepare multiannual macroeconomic assumptions used for drawing up the draft budget law and submit them to the Council of Ministers for adoption by 30 April each year. After the adoption, the document is required to be published on the website of the Ministry of Finance according to the APF (Article 138, point 1a). According to Article 138 of the APF,

the preparation of the budget act has to be based on the multiannual macroeconomic assumptions following their adoption by the Council of Ministers.

As part of the revised MTBF, the Act on the Fiscal Council (Article 4(1) point 2) introduced the obligation for the Fiscal Council to assess forecasts underpinning the MTFSP. Moreover, the Act on the Fiscal Council (Article 36(4)) introduced an obligation to consult the MTFSP with the Social Dialogue Council by revising the Act on the Social Dialogue Council (Article 16a).

Entry into force of the legal act(s) revising the spending review framework by introducing a requirement for:

The following legal acts entered into force and pertain to the spending review framework:

- The Regulation of the Ministry of Finance of 22 December 2025 amending the Regulation of the Minister of Finance of 13 July 2025 on detailed method, mode and deadlines for preparing materials for the draft budget act (evidence No. 4) was published in the Journal of Laws on 23 December 2025 and entered into force on 24 December 2025 in accordance with Article 2.
- The Regulation of 5 January 2026 amending the Regulation of the Council Ministers of 14 May 2024 on the spending reviews (evidence No. 5) was published in the Journal of Laws on 8 January 2026 and entered into force on 22 January 2026 in accordance with Article 2.

- budgetary holders to reflect findings of spending review reports in the materials for the next year's budget bill;

The Regulation of the Ministry of Finance of 22 December 2025 (Paragraph 1) introduced a new requirement for budget holders in the Regulation of the Ministry of Finance of 13 July 2025 on the detailed method, scope, procedure and deadlines for preparing materials for the draft budget act in Paragraph 5, subparagraph 1a. As set out in paragraph 5, subparagraph 1a of the Regulation of the Ministry of Finance of 22 December 2025, budgetary holders are required to provide information on how the findings of spending review reports are reflected in the proposed level or structure of expenditures for the next budgetary year as part of the materials submitted to the Ministry of Finance in the descriptive part of the budgetary act materials.

- the Minister of Finance to submit to the Council of Ministers annual reports on the actions taken in response to the findings of the spending review reports.

The Regulation of the Council of Ministers of 5 January 2026 (Paragraph 1) introduced a new obligation for the Ministry of Finance in the Regulation of the Council of Ministers of 14 May 2024 on the spending review (Paragraph 2 in section 7). The Ministry of Finance is required to inform the Council of Ministers on the state of implementation of the findings of the spending reviews reports prepared in line with the APF (Article 175e). The Regulation of the Council of Ministers of 14 May 2024 (Paragraph 7) establishes that the Minister of Finance should report to the Council of Ministers annually, by 31 May, in the form of a report that also covers the new obligation related to the implementation of the findings of the spending reviews.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: A4G Review of the functioning of the stabilising expenditure rule

Related Measure: A.1.1 Reform of the fiscal framework

Qualitative Indicator: Publication on the Ministry of Finance website

Time: Q1 2025

1. Context:

The measure aims to increase the transparency and efficiency of public spending.

Milestone A4G concerns the publication of a review on the functioning of the stabilising expenditure rule (SER).

Milestone A4G is the fourth milestone for the implementation of the reform. It is accompanied in this payment request by milestone A2G, related to the revision of the medium-term budgetary framework and the spending review framework. It was preceded by milestone A3G (under first instalment), related to the extension of the scope of the SER, and milestone A1G (also under first instalment), related to the budgetary classification system. It will be followed by milestone A2aG (under the eight instalment), related to the changes of the budgetary management system and requirements for the appraisal of public investments.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Copy of the Report of the review on the functioning of the stabilising expenditure rule in the years 2019-2023 prepared by the Ministry of Finance, published on 31 March 2025 on the Ministry of Finance website (https://www.gov.pl/web/finanse/raport-z-przegladu-funkcjonowania-stabilizujacej-reguly-wydatkowej-w-latach-20192023)	The Report of the review on the functioning of the stabilising expenditure rule (SER) in the years 2019- 2023. The report includes a description of the functioning of the SER exit clause and the return clause, the SER scope and the correction mechanism, as well as the changes in SER formula during the 2019-2023 period, and recommendations for changes in the SER.

3. Analysis:

The justification and substantiating evidence provided by the Poland authorities cover all constitutive elements of the milestone.

Publication of a review on the functioning of the stabilising expenditure rule (SER). The review shall be published on the Ministry of Finance website.

The ‘Report of the review on the functioning of the SER in the years 2019-2023' was prepared by the Ministry of Finance and published on the Ministry of Finance website on 31 March 2025. The Commission services accessed the link provided by the authorities on 31 March 2025 to verify the content and accessibility of the report. This check was completed successfully, confirming that requirement for publication of the review on the Ministry of Finance website is satisfactorily fulfilled.

The published report describes the functioning of the SER including its scope and the correction mechanism, as well as the changes in SER formula during the 2019-2023 period, and recommendations for changes in the SER.

The review shall cover the years 2019-2023.

The review covers the functioning of the SER in the years 2019-2023. Chapter 2 (pages 7-23) reviews the ex-post compliance of the 2019 budget implementation with the SER expenditure limit and provides an overview of the assessment of the effectiveness of the SER in years 2020-2023 including the activation of the exit clause related to the COVID-19 pandemic and the subsequent return clause. In chapter 4 (pages 27-40), the quantitative analysis of the SER effectiveness reflects the SER functioning as of Q4 2023. As part of chapter 5 (pages 40-65), the review presents a qualitative analysis of the SER functioning in the years 2019-2023 and the legal amendments to the Act on Public Finances with impact on the SER. The analysis in chapter 5 includes the escape and return clauses, the correction mechanism, and the scope of the SER.

The review shall include recommendations, regarding the SER formula and its scope.

The qualitative and quantitative analyses of the SER functioning underpin the recommendations presented in the report (evidence No. 2). Recommendations regarding the SER formula are presented on pages 32, 35, 43-44, 46-47, and 54 of the report. Recommendations regarding the scope of the SER are presented on pages 48-49, and 52-53 of the report. The review also includes recommendations regarding periodical reviews of the functioning of the SER (page 56). The recommendations are summarised in a table on pages 56-58 and in chapter 6 (pages 65-68) of the review.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: A15G Courses on the new spatial planning law

Related Measure: A.1.3.1 Implementation of the land-use planning reform

Qualitative Indicator: Number

Baseline: 850

Target: 1700

Time: Q2 2025

1. Context:

The objective of this investment is to provide support to municipalities to implement the land-use reform set out in reform A.1.3. The support will help the municipalities to prepare a new category of spatial plans, the general spatial development plans.

Target A15G concerns the number of certificates proving the completion of courses on the new spatial development law.

Target A15G follows the completion of milestone A13G (under the second instalment), related to the establishment of the allocation mechanism to municipalities, target A14G (under the fifth instalment), related to the staff from the local authorities and spatial planners who received trainings on spatial planning and target A16G (under the fifth instalment), related to the share of municipalities which started the preparation of the general plans. It will be followed by target A17G (under the ninth instalment), related to the number of municipalities with adopted general spatial development plans.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	List of 935 people who finished a course and/or postgraduate studies on spatial planning	The list contains the names of 935 staff from local authorities and spatial planners who completed courses on the new spatial planning law. The list also contains certificate numbers received for each of the 935 people who finished the studies.
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units:		
3	Courses certificates	Certificates of completion of the courses issued by the trainings' providers, indicating, among others, the name of the participant, the date of the issuance of the certificate and a reference

		to the course content.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

At least 1700 certificates issued for courses on the new spatial planning law (baseline 850). Furthermore, in line with the measure description **this measure consists in: [...] (iii) provision of courses on the new spatial planning law.**

Poland submitted a list of 935 participants who received certificates proving the completion of courses on the new spatial planning law (evidence No. 2), which exceeds the total number needed to reach the 1700 from the baseline of 850 which concerned courses on the new spatial planning law reported and assessed under target A14G.

Following the selection of a random sample of 60 units, Poland submitted the certificates of courses' completion issued by the trainings' providers (evidence No. 3) for 60 graduates. The certificates include a reference to the training provider, the name of the participant, the date of issuance of the certificate, and a reference to the course content stating that the course covers the new spatial planning law (that is the Act of 7 July 2023 amending the Spatial Planning Act (Official Journal in 2023, item 1688) as set out in milestone A12G), thereby demonstrating that the course participants have completed a course on the new spatial planning law. The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met, thus exceeding the goal of the target A15G by 85 units.

A statistical analysis was carried out taking into account the overachievement of the target by 85 for a required 850. Based on this, there is statistical assurance that the target has been met, and all its constitutive elements have been satisfactorily fulfilled.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: A31G Grant agreements signed for projects on environmental technologies and innovations related to the circular economy

Related Measure: A2.2.1 Investments in environmental technologies and innovations, related to circular economy

Quantitative Indicator: Number

Baseline: 0

Target: 150

Time: Q1 2025

1. Context:

The objective of the investment is to finance environmental technologies and innovations related to the circular economy including those contributing to the creation of a market for secondary raw materials.

Target A31G concerns the number of grant agreements signed for projects on environmental technologies in the field of the circular economy. Target A31G is one of the two steps in the implementation of the investment. It is accompanied by target A32G (also under the seventh instalment), related to grant agreements signed for projects on technologies related to the circular economy or the creation of a market for secondary raw materials.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	Copy of list of 150 signed grant agreements	The list contains the reference number of 150 grant agreements signed for projects on technologies and innovations related to the circular economy.
3	Copy of the criteria for selecting projects under investment A2.2.1, also available at this link: https://www.parp.gov.pl/storage/grants/documents/806/Zal_2_Kryteria-wyboru-przedsiewziec.s.pdf	The document sets out the criteria that project applicants must meet for the evaluation committee to award them a grant agreement. The Commission services accessed the link provided by the authorities on 9 January 2026.
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units:		
4	Copies of 60 signed grant agreements with their Annexes.	Contracts signed between the Polish Agency for Enterprise Development and businesses awarded the grant for carrying out activities and for the disbursement of the funds under investment A2.2.1.

		Grant agreement also includes the following: 1. Annex 1 – Application for support for the project. 2. Annex 2 – Document confirming that the representative of the ultimate recipient of support has been authorised to act in his name and on his behalf. 3. Annex 3 – Rules on access to and protection of personal data in connection with the performance of the tasks specified in the Agreement. 4. Annex 4 – Legal information from the Polish Development Fund (PFR), the role of PFR in the implementation of the Development Plan and the implementation of the Basic Agreement and the Investment Financing Agreement.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

Number of signed grant agreements for projects on environmental technologies and innovations related to the circular economy.

Poland submitted a list of 150 grant agreements signed for projects on technologies and innovations related to the circular economy (evidence No. 2).

Following the selection of a random sample of 60 units, Poland submitted the grant agreements signed by the Polish Agency for Enterprise Development and the final recipient of support (evidence No. 4). As per Article 2 of the grant agreements "Subject of the Agreement", the grant agreement is to provide support to the final beneficiary for the implementation of the project specified in the project application, which constitutes Annex 1 to the grant agreement (evidence No. 4). Annex 1 (page. 2) of the grant agreement provides a description of the project funded, including the environmental technologies related to the circular economy that will be acquired and deployed throughout the project. The evidence provided for a sample of 60 units confirms that the requirement of the target has been met - the grant agreements for projects on environmental technologies and innovations related to the circular economy have been signed and the date of signature has been checked.

The selection criteria for the call for proposals shall require that the projects contribute to the transformation of SMEs towards a circular economy.

The Commission services accessed the link provided by the authorities on 9 January 2026 to verify that the projects selected following the call for proposals contribute to the transformation of SMEs towards a circular economy. This check was completed successfully, confirming that criterion No. 2 of the Criteria for selecting projects under investment A2.2.1 requires that projects contribute to achieving the objective of Investment A2.2.1 of the Polish Recovery and Resilience Plan, which is to facilitate the transformation of SMEs towards a circular economy (evidence No. 3, page 3). The criterion also requires that funded projects aim to carry out the actions foreseen within the

"Roadmap for the Transition to a Circular Economy", including SME investments related to the implementation of innovations and environmental technologies, including those connected with the circular economy, which will result in better material management, including the use of secondary raw materials, increased energy efficiency, and a shift in company philosophy towards zero waste (evidence No. 3, page 4).

As specified in the Criteria for selecting projects under investment A2.2.1, for a project to be recommended for support, it must meet all the criteria listed in the criteria for selecting projects (evidence No. 3, page 2), including criterion No. 2.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C 58/01), the eligibility criteria contained in terms of reference for calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[1]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[2]; (iii) activities related to waste landfills, incinerators[3] and mechanical biological treatment plants[4]; and (iv) activities where the long-term disposal of waste may cause harm to the environment.

Criterion No. 9 of the Criteria for selecting projects under investment A2.2.1 (evidence No. 3, page 13) "Compliance with the principle of 'do no significant harm' (DNSH)" specifies that projects are assessed against the environmental objectives specified in the Recover and Resilience Facility Regulation. It also details the list of activities to be excluded from project selection, i.e.:

a) activities related to fossil fuels, including downstream uses;
b) activities under the EU Emissions Trading System (ETS) that result in projected greenhouse gas emissions not lower than the relevant emission benchmarks;
c) activities related to landfills, incinerators, and mechanical-biological waste treatment plants;
d) activities where the long-term disposal of waste may harm the environment.

While the eligibility criteria include the principle of DNSH and the exclusion list, they do not include the footnotes of the DNSH, as per the Council Implementing Decision Annex. Nonetheless, since the footnotes aimed to loosen the requirements of the DNSH, their exclusion does not negatively impact the Commission's assessment.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: A32G Grant agreements signed for projects on environmental technologies and innovations, related to the circular economy or the creation of a market for secondary raw materials

Related Measure: A2.2.1 Investments in environmental technologies and innovations, related to circular economy

Quantitative Indicator: Number

Baseline: 0

Target: 7

Time: Q2 2025

1. Context:

The objective of the investment is to finance projects on environmental technologies and innovations related to the circular economy, including those related to the creation of a market for secondary raw materials.

Target A32G concerns the number of grant agreements signed for projects aimed at developing environmental technologies and innovations, related to the circular economy or the creation of a market for secondary raw materials.

Target A32G is the second step in the implementation of the investment, together with target A31G (also under the seventh instalment) related to grant agreements signed for projects on the deployment of environmental technologies and innovations related to the circular economy.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	Copy of the document titled "Regulations for the selection of projects", published under the call for proposal "KPO GOZ II", also available at this link: https://www.gov.pl/attachment/619aeaa8-0691-4132-85cc-ff7c2368f008	This document sets out the rules for applying to the call and the criteria for selecting projects for funding. It was published as part of the call for proposal "KPO GOZ II", available at this link: https://www.gov.pl/web/ncbr/kpo-goz-2
3	Copy of the document titled "Selection criteria", published under the call for proposal "KPO GOZ II", also available at this link: https://www.gov.pl/attachment/2f5c6018-bf91-4a14-b3da-769258ca2c58	This document sets out the criteria that project applicants must meet for the evaluation committee to award them a grant agreement. It was published as part of the call for proposal "KPO GOZ II", available at this link: https://www.gov.pl/web/ncbr/kpo-goz-2
4	Copy of grant agreement with Annexes between the Polish National Centre for Research and Development and MARMA POLSKIE FOLIE Sp. z o.o signed on 3 March	Grant agreements signed to comply with the legal framework for the disbursement of the funds under investment A2.2.1.

	2025.	
5	Copy of grant agreement with Annexes between the Polish National Centre for Research and Development and GRUPA INCO S.A signed on 28 March 2025.	Grant agreements signed to comply with the legal framework for the disbursement of the funds under investment A2.2.1.
6	Copy of grant agreement with Annexes between the Polish National Centre for Research and Development and POL-MAK IŁAWA Spółka z ograniczoną odpowiedzialnością signed on 02 September 2025.	Grant agreements signed to comply with the legal framework for the disbursement of the funds under investment A2.2.1.
7	Copy of grant agreement with Annexes between the Polish National Centre for Research and Development and a Consortium composed of “Maspex Food Spółka z ograniczoną odpowiedzialnością” and “Uniwersytet Rolniczy im. Hugona Kołłątaja w Krakowie” signed on 29 August 2025.	Grant agreements signed to comply with the legal framework for the disbursement of the funds under investment A2.2.1.
8	Copy of grant agreement with Annexes between the Polish National Centre for Research and Development and SPLAST Spółka z ograniczoną odpowiedzialnością signed on 04 September 2025.	Grant agreements signed to comply with the legal framework for the disbursement of the funds under investment A2.2.1.
9	Copy of grant agreement with Annexes between the Polish National Centre for Research and Development and Przetwórstwo Tworzyw Sztucznych "Plast-Box" Spółka Akcyjna signed on 29 September 2025.	Grant agreements signed to comply with the legal framework for the disbursement of the funds under investment A2.2.1.
10	Copy of grant agreement with Annexes between the Polish National Centre for Research and Development and REJS spółka z ograniczoną odpowiedzialnością signed on 30 September 2025.	Grant agreements signed to comply with the legal framework for the disbursement of the funds under investment A2.2.1.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

Number of signed grant agreements

Poland submitted seven grant agreements signed electronically between the National Centre for Research and Development and large enterprises or consortia, consisting of one or more large

enterprises and one or more research organisations (evidence No. 4, 5, 6, 9 and 10 page 30, evidence No. 7 page 33, evidence No. 8 page 30 and 31).

for projects on environmental technologies and innovations related to the circular economy or the creation of a market for secondary raw materials.

As described in Annex 1 of each of the grant agreements (evidence No. 4 to 10, page 2 of each grant agreement), the grant agreements were signed for projects contributing to the objective of investments A.2.2.1 of the RRF regulation, namely the development of environmental technologies or innovations related to the circular economy or the creation of a market for secondary raw materials.

The Regulations for the selection of projects (evidence No. 2, page 5), require that financed projects:

1) develop at least one innovative technology or solution (on at least a national scale) that contributes to creating a market for the use of secondary raw materials, and the result of which is brought to the market (within or outside the project); or
2) support the development of technologies that contribute to the creation of a secondary raw materials market, whose objective is to create a more efficient economy (including, among others, by increasing the amount of raw materials that can be reused, reducing the amount of primary raw materials used in production processes, and also reducing the amount of waste deposited in landfills).

The call for applications shall include the eligibility criteria, requesting that the projects shall cover at least one of the following categories:

- **technologies in the field of utilization of waste as secondary raw materials;**
- **increasing the amount of recyclable materials;**
- **decreasing the amount of primary raw materials used in production processes;**
- **supporting key design processes for recycling;**
- **extending the life of products;**
- **decreasing the amount of waste directed to landfills**

Point 1 of the "Substantive ranking criterion" of the selection criteria in the call for proposal (evidence No. 3, page 26 and 27) requires that projects cover at least one of the criteria listed under the heading "Environmental performance of the project". These are:

1. Number of technologies developed and deployed for the use of waste as secondary raw materials (a sub-criterion will be considered to be met when a minimum of one technology is developed and implemented);
2. An increase in the amount of recyclable raw materials understood as an increase in the consumption of secondary raw materials (the sub-criterion will be considered to be met if the minimum rate of 10 % is reached);
3. Reducing the amount of primary raw materials used in production processes, understood as reducing the consumption of non-renewable raw materials (the sub-criterion will be considered met if the minimum indicator level of 10% is achieved);
4. Supporting key design processes for recycling (a sub-criterion will be considered as fulfilled when the minimum level of the indicator is reached: 1 item);
5. Extending the life cycle of a product (the sub-criterion will be considered to be met if the minimum level of indicator 1 is reached);
6. Reducing the amount of waste sent to landfills (the sub-criterion will be considered met if the minimum indicator level of 15% is achieved).

As specified in the Selection criteria, in order for a project to be recommended for support, it must meet at least one of the sub-criteria in the substantive ranking criterion (evidence No. 3, page 2).

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C 58/01), the eligibility criteria contained in terms of reference for upcoming calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[1]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[2]; (iii) activities related to waste landfills, incinerators[3] and mechanical biological treatment plants[4]; and (iv) activities where the long-term disposal of waste may cause harm to the environment.

The Selection criteria (evidence No. 3) specify in point 9 that "Compliance with the principle of 'do no significant environmental damage' under the RRF Regulation and the Guidelines is verified". It also details the list of activities to be excluded from project selection and related footnotes, namely:

a) activities related to fossil fuels, including downstream uses[1];
b) activities under the EU Emissions Trading System (ETS) that result in projected greenhouse gas emissions not lower than the relevant emission benchmarks[2];
c) activities related to landfills, incinerators[3], and mechanical-biological waste treatment plants;
d) activities where the long-term disposal of waste may harm the environment[4].

Additionally, point 12 of the legal provisions included in the signed grant agreements (evidence No. 4 to 10, page 2) confirms the inclusion of the DNSH requirements into each of the grant agreements.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: A63G - Decisions awarding a social enterprise status

Related Measure: A4.3.1 Investment into social economy entities

Quantitative Indicator: Number

Baseline: 0

Target: 1400

Time: Q2 2025

1. Context:

The objective of this investment is to maximise the impact of social economy entities in terms of social and professional reintegration of people at risk of social exclusion and to support the deinstitutionalisation of social services.

Target A63G provides for decisions awarding the social enterprise status to 1400 social economy entities.

Target A63G is the first step of the implementation of the investment, and it will be followed by target A64G (under the eight instalment), related to providing financial support to at least 1000 social entities to maintain jobs for at least 12 months following the date of grant.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	A summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	List of social enterprises	List of 1451 social enterprises. The list is supplemented with columns containing information on the unique number of the administrative decision of voivode, names of enterprises, and their legal form.
3	Copy of the Act of 5 August 2022 on social economy published in the Official Journal 2022 item 1812 that entered into force on 30 October 2022.	This act provides for: 1) principles of social enterprises; 2) the rules for obtaining and losing the status of a social enterprise and the supervision of social enterprises; 3) instruments for supporting social enterprises; 4) definitions of the social economy sector and the social economy entity.
4	Copy of a letter from the Ministry of Family, Labour and Social Policy to the Ministry of Funds and Regional Policy from 13 January 2026 on confirmation of the correctness of the sample of documents included in CST2021 to be checked by the Commission (sampling) under Measure A63G of investment	In the letter the ministry in charge for the investment informs the ministry coordinating the RRP on discrepancies between the unique number of an administrative decision that appeared on the list (evidence No. 2) and the decision number of the voivode on the evidence provided for sampling (evidence No. 5). This discrepancy concerns two cases that were part of the sample.

	A4.3.1 of the RRP.	
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units:		
5	Copy of the decisions of voivodes on awarding the social enterprise status	Documents confirming the awarding of the 'social enterprise' status to social economy entities.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

Decisions awarding a social enterprise status to 1 400 entities.

Poland submitted a list of 1451 decisions of voivodes on awarding the social enterprise status to entities (evidence No. 2), which includes the unique number of each decision.

Following the selection of a random sample of 60 units, Poland submitted individual decisions on awarding the social enterprise status issued by the voivodes (regional governors) awarding 60 social economy entities the social enterprise status. The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met, and that Poland has awarded 1451 social economy entities a social enterprise status, thus exceeding the goal of the target of 1400 decisions awarding a social enterprise status by 51 decisions. Furthermore, according to article 12(1) of the Act of 5 August 2022 on social economy (evidence No. 3), the decision on awarding a social enterprise status is made by a voivode at the request of a social economy entity. The social economy entity is defined in the same act under Article 2 point 5). All the decisions refer to them being taken on the basis Article 12(1) of the act on social economy which mean that each decision concerns only social economy entity.

During the assessment of the evidence, it has been detected that in the case of two units of the sample (item 159 and 509) the number on the decision is different from the unique number on the List of Social Enterprises (evidence No. 2). In both cases the number of the decision that appears on the evidence and the unique number of the decision on the list do not differ significantly. Furthermore, the Commission compared another unique value of the items in question which is included in the list i.e. the name of the social economy entity with the name of the recipient of the decision and concluded that they are the same. In addition, none of the names of social economy entities nor unique number repeat on the list.

In the letter from the Ministry of Family, Labour and Social Policy to the Ministry of Funds and Regional Policy from 13 January 2026 (evidence No. 4) Poland acknowledges that these discrepancies exist and after having checked them again, Poland can confirm that the decisions had been correctly issued, and entities concerned had their social enterprise status granted (evidence No. 4).

The Commission therefore concludes that there have been two clerical errors on the list, which does not affect the assessment of the fulfilment of the target.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: A71G Reform of the State Labour Inspection

Related Measure: A4.7 Limit the segmentation of the labour market

Qualitative Indicator: Provision in the legislative act indicating their entry into force.

Time: Q4 2025

1. Context:

The objective of the reform is to limit the segmentation of the labour market and to strengthen the State Labour Inspection (*Państwowa Inspekcja Pracy* – PIP) in its role of effectively enforcing labour law provisions. This measure consists in changing the legal framework in which PIP is operating allowing for converting civil law contracts concluded under the conditions of a labour code with employment contract and introducing of a set of actions aimed to increase the capacity of the State Labour Inspection.

Milestone A71G introduces, among other things, the possibility of transforming a civil law contract into an employment contract by means of an administrative decision issued by the State Labour Inspection. In addition, milestone provides for a data exchange between the Social Insurance Institution (ZUS) and the National Revenue Administration (KAS) and other requirements that would make the controls of labour inspections more effective and targeted.

Milestone A71G is the first step in the implementation of the reform, and it is followed by milestone A72G (under the 8th instalment) on capacity building measures for the State Labour Inspection.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document justifying how the milestone was satisfactorily fulfilled.
2	Copy of the Act of 11 March 2026 on changing the act on the State Labour Inspection and other acts (Journal of Laws of 2026, item 473) that enters into force on 7 July 2026.	The Act aims to enhance the enforcement capabilities of the State Labour Inspection. It includes provisions for data exchange, remote inspections, and increased penalties. The Act amends the Act on the State Labour Inspection, the Labour Code, the Civil Procedure Code, the Code of Procedure in Misdemeanour Cases, Tax ordinance, the Act on social security system, among others.
3	Copy of the Act of 26 June 1974 - Labour Code (consolidated text: Journal of Laws of 2025, item 277, as amended) that entered into force on 1 January 1975.	The Labour Code is the core legal act regulating labour relations in Poland. Its provisions define the rights and obligations of both employees and employers
4	Copy of the Act of 13 April 2007 on the State	The main legal act regulating the

	Labour Inspection (consolidated text: Journal of Laws of 2024, item 1712, as amended) that entered into force on 1 July 2007.	prerogatives of the State Labour Inspection which is the body responsible for supervising and monitoring compliance with labour law.
5	Copy of the Act of 29 August 1997 - Tax ordinance (consolidated text: Journal of Laws of 2025, item 111, as amended) that entered into force on 1 January 1998.	The main legal act regulating tax obligations, tax proceedings, audits and controls regarding tax compliance.
6	Copy of the Act of 24 August 2001 - Code of Procedure in Misdemeanour Cases (consolidated text: Journal of Laws of 2025, item 860, as amended) that entered into force on 17 October 2001.	The law regulating liability for prohibited acts that are socially harmful but less serious than crimes.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Entry into force of a legislative act that shall provide for the following:

The Act of 11 March 2026 on changing the act on the State Labour Inspection and other acts was published on 7 April 2026 in the Journal of Laws under item 473 (hereinafter referred to as 'the amending act', evidence no. 2). With the exception of a few provisions, which will enter into force the day following its publication, it will enter into force three months after its publication in the Journal of Laws, as set forth in its Article 20.

The Council Implementing Decision required the entry into force of a legislative act. Poland has adopted the amending act on 11 March 2026 and published it in the Journal of Laws on 7 April 2026. Article 20 of the amending act sets out that the amending act will enter into force three months after its publication, meaning on 7 July 2026, except for a few provisions that will enter into force a day after the publication, thus on 8 April 2026. The exception, which is relevant for the milestone, concerns in particular a provision concerning the introduction of an obligation for the State Labour Inspection to prepare annual and long-term action plans for targeted inspections based on a risk analysis that entered into force a day after the publication.

Whilst this constitutes a minimal temporal deviation from the requirement of the Council Implementing Decision, the delay between the publication of this law and the entry into force of some provisions is considered both limited and proportional, notably because it is short and proportionate given the complexity of the subject matter. No further legal act is necessary for the implementation of these provisions and as such there is legal certainty that these provisions will apply. The delay in the entry into force by three months is justified by the fact that this legislation provides for a new instrument in the Polish legal system, namely the possibility to change a civil law contract concluded in violation of the labour law into an employment contract by means of an administrative decision issued by the State Labour Inspection, it also increases fines that can be imposed on employers in case of misconduct. These changes will require a reasonable amount of time for the relevant stakeholders to adjust. Furthermore, bodies such as the State Labour

Inspection, the Social Insurance Institution (ZUS), and the National Revenue Administration (KAS) will need to establish practical and operational measures to facilitate data exchange. Additionally, the State Labour Inspection will require time to adapt procedures and practices to prepare for conducting remote inspections via digital means. The three month long delayed entry into force is proportionate considering significant change to the Polish legal system, and the need to ensure that the operational arrangements within the administration are in place. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

1) Empowering the State Labour Inspection to issue administrative decisions converting civil law contracts concluded under the conditions of a labour code with employment contracts

Article 1 point 2(a) of the amending act (evidence no. 2) adds point 7a in Article 11 of the Act of 13 April 2007 on the State Labour Inspection (hereinafter referred to as "the act on PIP", evidence no. 4), which empowers the State Labour Inspection to issue administrative decisions determining the employment relation between the parties and therefore converting the civil law contract into an employment contract if the conditions of the Labour Code for employment relationship were fulfilled (evidence no. 3). The same article provides that the administrative decision can be issued on the condition that the labour inspector's instruction to remedy the breaches of the Labour Code has not been complied with.

2) Allowing the exchange of data between the State Labour Inspection, the Social Insurance Institution (ZUS), and the National Revenue Administration (KAS) for inspection purposes

Article 1 point 4 of the amending act (evidence no. 2) modifies article 14(2), point 3 of the act on PIP (evidence no. 4), in order to authorise the State Labour Inspection to obtain from the Social Insurance Institution (ZUS) any data that is needed for inspection purposes. Article 1, point 5 of the amending act, adds Article 14a to the act on PIP which mandates the State Labour Inspection to share data with ZUS that are collected by the State Labour Inspection during the control.

Additionally, Article 4 point 5 of the amending act, adds Article 299j to the Act of 29 August 1997 - Tax Ordinance (evidence no. 5) to allow for an exchange of data of the National Revenue Administration (KAS) with the State Labour Inspection for inspection purposes.

3) Introducing the possibility for the State Labour Inspection to carry out remote inspections

Article 1, point 10 of the amending act adds paragraphs 5 - 8 to Article 26 of the Act on PIP (evidence no. 4), allowing the State Labour Inspection to conduct remote inspections, using electronic means, such as digital communication.

4) Introducing an obligation for the State Labour Inspection to prepare annual and long-term action plans for targeted inspections based on a risk analysis

Article 1, point 6) of the amending act amends Article 18(1), point 3 of the Act on PIP (evidence no. 4), by introducing an obligation for the State Labour Inspection to prepare annual and long-term action plans for targeted inspections based on a risk analysis.

5) Increasing at least two-fold the maximum amount of fine that the State Labour Inspection can impose in penalty notice proceedings

Article 6 of the amending act provides for a change in the Act of 24 August 2001 - Code of Procedure in Misdemeanour Cases (evidence no. 6) which results in increasing at least two-fold the maximum

amount of the fine that the State Labour Inspection can impose in penalty notice proceedings: In case of penalty proceeding in which the State Labour Inspector acts as a public prosecutor, the fine was increased from PLN 2,000 to PLN 5,000 (amendment of Article 96, point 1a of the Code of Procedure in Misdemeanour Cases) and in the event of persistent breaches of employee rights, the fine can be further increased from PLN 5,000 to PLN 10,000 (amendment of Article 96, point 1b–1bc of the Code of Procedure in Misdemeanour Cases).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: B21dG – Legal agreements signed with final beneficiaries

Related Measure: B2.1.1 – Investment in hydrogen, hydrogen manufacturing, storage and transport

Quantitative Indicator: Percentage (%)

Baseline: 0

Target: 100

Time: Q3 2025

1. Context:

The objective of this measure is to create a hydrogen industry in Poland and to increase the use of renewable and low-carbon hydrogen. The measure consists of two actions: (i) an investment consisting of the design and construction of a hydrogen-powered railway passenger vehicle prototype and/or the expansion of production capacity of hydrogen-powered vehicles; and (ii) a public investment in a subsidy Scheme, in order to incentivise private investment and improve access to finance in Poland's renewable and low-carbon hydrogen production sector.

Target B21dG is related to the second action and concerns the entry into legal subsidy agreements by Bank Gospodarstwa Krajowego (hereafter referred to as "BGK") with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Scheme (taking into account management fees).

Target B21dG is the second step of the implementation of the second action of the investment, and it follows the completion of milestone B21aG related to the entry into force of the Implementing Agreement between Poland and BGK (the third payment request). It will be followed by target B21eG related to the transfer of EUR 514 105 514 by Poland to BGK for the Scheme.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) has been satisfactorily fulfilled
2	Copy of the legal subsidy agreement between BGK and Lotos Green H2 company Z Ograniczoną Odpowiedzialnością (hereafter referred to as "Lotos Green H2"), signed on 2 September 2025	Agreement formalizing and detailing BGKs commitment to provide subsidies to Lotos Green H2
3	Copy of the legal subsidy agreement between BGK	Agreement formalizing and detailing BGKs commitment to provide subsidies to Orlen S.A.

	and Orlen S.A., signed on 2 September 2025	
4	Copy of the legal subsidy agreement between BGK and Tauron Inwestycje, Z Ograniczoną Odpowiedzialnością (hereafter referred to as "Tauron"), signed on 3 September 2025	Agreement formalizing and detailing BGKs commitment to provide subsidies to Tauron
5	Copy of the legal subsidy agreement between BGK and Promet-PLAST S.C., signed on 5 September 2025	Agreement formalizing and detailing BGKs commitment to provide subsidies to Promet-PLAST S.C.
6	Copy of the legal subsidy agreement between BGK and Bioagra Spółka Akcyjna (hereafter referred to as "Bioagra"), signed on 9 September 2025	Agreement formalizing and detailing BGKs commitment to provide subsidies to Bioagra
7	Confirmation of the transfer of funds (with reference number 5320130618100036) by the Polish Development Fund Joint Stock Company (hereinafter: PFR) to BGK dated 30 January 2025	Excerpt from Bank Pekao's online banking systems containing details on the transfer of fund from PFR to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the type of operation financed (i.e. implementation of investments or BGK management fee)
8	Confirmation of the transfer of funds (with reference number 5320417618200022) by PFR to BGK dated 17 April 2025	Excerpt from Bank Pekao's online banking systems containing details on the transfer of fund from PFR to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the type of operation financed (i.e. implementation of investments or BGK management fee)
9	Confirmation of the transfer of funds (with reference number 5320925618400046) by PFR to BGK dated 25 September 2025	Excerpt from Bank Pekao's online banking systems containing details on the transfer of fund from PFR to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the type of operation financed (i.e. implementation of investments or BGK management fee)
10	Confirmation of the transfer of funds (with reference number 5321211618100015) by PFR to BGK dated 11	Excerpt from Bank Pekao's online banking systems containing details on the transfer of fund from PFR to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the

	December 2025	date of the transfer operation; and (v) the type of operation financed (i.e. implementation of investments or BGK management fee)
11	Confirmation of the transfer of funds (with reference number 5321219981290203) by PFR to BGK dated 19 December 2025	Excerpt from Bank Pekao's online banking systems containing details on the transfer of fund from PFR to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the type of operation financed (i.e. implementation of investments or BGK management fee)
12	Copy of the Implementing Agreement entrusting BGK with tasks linked to the implementation of investment B2.1.1, including annexes, signed on 21 November 2024.	The Implementing Agreement signed between the State Treasury-Minister for Climate and the Environment and BGK concerning the implementation of tasks related to investment B2.1.1.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities covers all constitutive elements of the target.

BGK shall have entered into legal subsidy agreements with final beneficiaries for an amount necessary to use 100% of the RRF investment into the scheme (taking into account management fees).

BGK entered into the following five legal subsidy agreements with final beneficiaries for a total amount of EUR 503 407 276,08 when calculated in accordance with the exchange rate determined in Council Implementing Decision 9590/25** + ADD 1** of 20 June 2025 (recital 26):

- A legal subsidy agreement with Lotos Green H2 of 2 September 2025 (point 2 of the evidence provided). The title of this agreement specifies that the project concerns the construction of an RFNBO hydrogen production facility (Green H2), under Investment B2.1.1: Investment in hydrogen technologies, manufacturing, hydrogen storage and transport, as part of the National Recovery and Resilience Plan.
- A legal subsidy agreement with Orlen S.A. of 2 September 2025 (point 3 of the evidence provided). The title of this agreement specifies that the project concerns the construction of an RFNBO hydrogen production facility and low-carbon hydrogen (Hydrogen Eagle), under Investment B2.1.1: Investment in hydrogen technologies, manufacturing, hydrogen storage and transport, as part of the National Recovery and Resilience Plan.
- A legal subsidy agreement with Tauron of 3 September 2025 (point 4 of the evidence provided). The title this agreement specifies that the project concerns the development of electromobility in Śląskie Province through the construction of an innovative RFNBO hydrogen production facility (HP-HRS), under Investment B2.1.1: Investment in hydrogen technologies, manufacturing, hydrogen storage and transport, as part of the National Recovery and Resilience Plan.

- A legal subsidy agreement with Promet-PLAST S.C. of 5 September 2025 (point 5 of the evidence provided). The title of this agreement specifies that the project concerns the construction of RFNBO hydrogen production facilities with units RES generation and storage in Gaju Oławskim, under Investment B2.1.1: Investment in hydrogen technologies, manufacturing, hydrogen storage and transport, as part of the National Recovery and Resilience Plan.
- A legal subsidy agreement with Bioagra of 9 September 2025 (point 6 of the evidence provided). The title of this agreement specifies that the project concerns the construction of an RFNBO hydrogen production facility with associated infrastructure, including the construction of an installation for the production of electricity from renewable energy sources under Investment B2.1.1: Investment in hydrogen technologies, manufacturing, hydrogen storage and transport, as part of the National Recovery and Resilience Plan.

The difference between EUR 503 407 276,08 and EUR 514 105 514, which is the total RRF investment amount, is the management fee for BGK. Pursuant to paragraph 10(3) of the Implementing Agreement between the Ministry of Climate and the Environment and BGK (point 9 of the evidence provided), a bank account held by BGK is established specifically for the expenditure incurred by BGK during the implementation of measure B2.1.1. Poland transferred EUR 10 698 238,35 to BGK for the BGK management fee to this account through transfers on 30 January 2025 (point 7 of the evidence provided), 17 April 2025 (point 8 of the evidence provided), 25 September 2025 (point 9 of the evidence provided), 11 December 2025 (point 10 of the evidence provided) and 19 December 2025 (point 11 of the evidence provided).

Target B21dG requires that BGK shall have entered into legal subsidy agreements with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Scheme, taking into account management fees. It follows from the foregoing that the combined value of the legal subsidy agreements with final beneficiaries (points 2-6 of the evidence provided) and the management fee for BGK (points 7-11 of the evidence provided) amounts to EUR 514 105 514, which is equal to the amount necessary to use 100% of the RRF investment into the Scheme.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: B21eG – Ministry has completed the investment

Related Measure: B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport

Qualitative Indicator: Certificate of transfer

Time: Q4 2025

1. Context:

The objective of this measure is to create a hydrogen industry in Poland and to increase the use of renewable and low-carbon hydrogen. The measure consists of two actions: (i) an investment consisting of the design and construction of a hydrogen-powered railway passenger vehicle prototype and/or the expansion of production capacity of hydrogen-powered vehicles; and (ii) a public investment in a subsidy Scheme, in order to incentivise private investment and improve access to finance in Poland's renewable and low-carbon hydrogen production sector.

Milestone B21eG is related to the second action and concerns the transfer of EUR 514 105 514 by Poland to Bank Gospodarstwa Krajowego (hereinafter referred to as "BGK") for the Scheme.

Milestone B21eG is the final step of the implementation of the investment, it follows the completion of milestone B21aG related to the entry into force of the Implementing Agreement (the third payment request) and target B21dG related to the entry into legal subsidy agreements with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Scheme (taking into account management fees).

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Confirmation of the transfer of funds (with reference number 5320925618300047) by PFR to BGK dated 25 September 2025	Excerpt from Bank Pekao's online banking systems containing details on the transfer of fund from PFR to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the type of operation financed (i.e. implementation of investments or BGK management fee)
3	Confirmation of the transfer of funds (with reference number 5321211618200015) by PFR to BGK dated 11	Excerpt from Bank Pekao's online banking systems containing details on the transfer of fund from PFR to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the

	December 2025	date of the transfer operation; and (v) the type of operation financed (i.e. implementation of investments or BGK management fee)
4	Confirmation of the transfer of funds (with reference number 5320130618100036) by the Polish Development Fund Joint Stock Company (hereinafter: PFR) to BGK dated 30 January 2025	Excerpt from Bank Pekao's online banking systems containing details on the transfer of fund from PFR to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the type of operation financed (i.e. implementation of investments or BGK management fee)
5	Confirmation of the transfer of funds (with reference number 5320417618200022) by PFR to BGK dated 17 April 2025	Excerpt from Bank Pekao's online banking systems containing details on the transfer of fund from PFR to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the type of operation financed (i.e. implementation of investments or BGK management fee)
6	Confirmation of the transfer of funds (with reference number 5320925618400046) by PFR to BGK dated 25 September 2025	Excerpt from Bank Pekao's online banking systems containing details on the transfer of fund from PFR to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the type of operation financed (i.e. implementation of investments or BGK management fee)
7	Confirmation of the transfer of funds (with reference number 5321211618100015) by PFR to BGK dated 11 December 2025	Excerpt from Bank Pekao's online banking systems containing details on the transfer of fund from PFR to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the type of operation financed (i.e. implementation of investments or BGK management fee)
8	Confirmation of the transfer of funds (with reference number 5321219981290203) by PFR to BGK dated 19 December 2025	Excerpt from Bank Pekao's online banking systems containing details on the transfer of fund from PFR to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the type of operation financed (i.e. implementation of investments or BGK management fee)
9	Copy of the Implementing Agreement entrusting BGK with tasks linked to the implementation of investment B2.1.1, including annexes, signed on 21 November 2024.	The Implementing Agreement signed between the State Treasury-Minister for Climate and the Environment and BGK concerning the implementation of tasks related to investment B2.1.1.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Poland shall transfer EUR 514 105 514 to BGK for the Scheme.

Poland transferred PLN 2 162 482 025,37 to BGK for the Scheme, corresponding to EUR 514 105 514 when calculated in accordance with the exchange rate determined in Council Implementing Decision 9590/25** + ADD 1** of 20 June 2025 (recital 26), through seven transfers. All these transfers were made to one of the two bank accounts held by BGK established specifically for expenditures for the implementation of measure B2.1.1 as set out in paragraph 10(3) of the Implementing Agreement between the Ministry of Climate and the Environment and BGK (point 9 of the evidence provided):

- Poland transferred EUR 503 407 276,08 to BGK for the implementation of investment B2.1.1 to the designated bank account held by BGK through transfers on 25 September 2025 (point 2 of the evidence provided) and 11 December 2025 (point 3 of the evidence provided).

- Poland transferred EUR 10 698 238,35 to BGK for the BGK management fee to the designated bank account held by BGK through transfers on 30 January 2025 (point 4 of the evidence provided), 17 April 2025 (point 5 of the evidence provided), 25 September 2025 (point 6 of the evidence provided), 11 December 2025 (point 7 of the evidence provided) and 19 December 2025 (point 8 of the evidence provided).

At EUR 514 105 514 the combined value of the transfers is equal to the EUR 514 105 514 (EUR 503 407 276,08 + EUR 10 698 238,35) referred to in the description of milestone B21eG and therefore the Ministry has completed the investment.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: C28G Important Project of Common European Interest (IPCEI): infrastructure or service data processing solutions

Related Measure: C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services

Quantitative Indicator: Number

Baseline: 0

Target: 5

Time: Q4 2025

1. Context:

This investment aims to expand cybersecurity solutions in Poland. This measure consists of: (i) works in cybersecurity; (ii) constructing one data centre building; (iii) purchasing equipment for the law enforcement services and (iv) launch of data processing solutions.

Target C28G requires the launch of at least five infrastructure or service data processing solutions.

Target C28G is the second and final target of the sub-measure (iv): launch of data processing solutions. It follows milestone C27G (under the 3rd payment request), which concerned the selection of projects and signature of contracts for the data processing solutions.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	Statement of the launch of five data solutions by CloudFerro signed by CloudFerro's representative on 28 November 2025.	Signed and dated statement by the entity developing data solutions listing and describing which data solutions they developed. The statement includes the links to the solutions developed: 1. CloudFerro Sherlock https://sherlock.cloudferro.com/ 2. CloudFerro STAC Catalog https://datahub.creodias.eu/stac/ 3. CloudFerro Spatial Data Embeddings https://cloudferro.com/news/transforming-eo-with-global-ai-embeddings/ 4. CloudFerro ARM VM https://cloudferro.com/pricing/pricing-tables/waw3-2-cloud/virtual-machines-vm/ 5. CloudFerro Nvidia HGX https://cloudferro.com/pricing/pricing-tables/waw4-1-cloud/virtual-machines-vm-

		with-gpu/
3	Statement of the Ministry of Digital Affairs and the Centre for Information Technology signed by employees of the Ministry and the Centre for Information Technology on 28 November 2025.	Signed and dated statement by the Ministry of Digital Affairs and the Centre for Information Technology confirming that three employees of the Ministry and the Centre conducted a positive check of the data solutions developed by CloudFerro.
4	Copy of the agreement No. KPOD.05.10-IW.10-0004/24 concluded between the Natio nal Centre for Research and Development and CloudFerro on 21 June 2024.	The agreement establishes that the goal of the investment is to serve the development and first industrial implementation of advanced research and development projects towards building data processing in the cloud and within edge continuum. The agreement also states that each beneficiary has a status of either an IPCEI CIS Direct or Indirect Partner.
5	List of all IPCEI-CIS projects in Poland.	The European Commission published links to websites listing all approved IPCEI-CIS projects under this link: https://competition-policy.ec.europa.eu/state-aid/ipcei/approved-ipceis/cloud_en. This list of links includes a link to the IPCEI-CIS project website, where the full list of IPCEI-CIS projects in Poland can be accessed: https://www.8ra.com/projects/?country=Poland

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

At least five infrastructure or service data processing solutions shall be launched

As per the statement of CloudFerro, signed by CloudFerro on 28 November 2025 (evidence No. 2) and the statement of the Ministry of Digital Affairs and the Centre for Information Technology, signed by the employees of the Ministry of Digital Affairs and the Centre for Information Technology on 28 November 2025 (evidence No. 3), five infrastructure or service data processing solutions were launched:

1. **CloudFerro Sherlock:** A generative Artificial Intelligence (AI) service designed to enable AI applications without the need to manage complex infrastructure. The service offers easy access to advanced language models through endpoints compatible with OpenAI libraries. The service was launched and made available to users on 31 December 2024. It is available to CloudFerro's users on the Cloud Ferro's website (mentioned in the evidence section). Commission services checked the websiteaccessed the link provided by the authorities on 7 November 2025 verifying to verify that this solution is available. This check was completed successfully, confirming that the solution is available.
2. **CloudFerro STAC Catalog:** A catalogue (index) service compliant with the STAC (SpatioTemporal Asset Catalog) standard for describing spatial and temporal metadata. It promotes a cloud-native approach to data sharing, offering a unified way to catalogue geospatial resources and providing a range of benefits that align with cloud-native workflows. The service was launched and made available to users on 30 September 2024. It

is available to CloudFerro's users on the Cloud Ferro's website (mentioned in the evidence section). Commission services accessed the link provided by the authorities on 21 November 2025 to verify that this solution is available. This check was completed successfully, confirming that the solution is available.

3. **CloudFerro Spatial Data Embeddings:** A service that generates multidimensional vectors that transform complex data into numerical representations, capturing relationships and meaning. This enables AI models to accurately understand and process the context of analysed data. The service was launched and made available to users on 31 December 2024. It is available to CloudFerro's users on the Cloud Ferro's website (mentioned in the evidence section). Commission services accessed the link provided by the authorities on 7 November 2025 to verify that this solution is available. This check was completed successfully, confirming that the solution is available.
4. **CloudFerro ARM VM:** A service for provisioning virtual machines running on ARM (Advanced RISC Machine)-based processors instead of x86 processors. ARM VMs are used, among others, for testing applications that will later be deployed in edge infrastructure or for prototyping on-board applications. The service was launched and made available to users on 30 June 2024. It is available to CloudFerro's users on CloudFerro's website (mentioned in the evidence section). Commission services accessed the link provided by the authorities on 7 November 2025 to verify that this solution is available. This check was completed successfully, confirming that the solution is available.
5. **CloudFerro Nvidia HGX:** A virtual machine provisioning service with access to clusters of HGX graphics cards with H100 or H200 Tensor Core cards. The service offers users flexible, isolated computing environments with high GPU density and increased inter-card communication bandwidth. The service was launched and made available to users on 31 October 2024. It is available to CloudFerro's users on the Cloud Ferro's website (mentioned in the evidence section). Commission services accessed the link provided by the authorities on 7 November 2025 to verify that this solution is available. This check was completed successfully, confirming that the solution is available.

Furthermore, in line with the target name, the projects should concern an **"Important Project of Common European Interest (IPCEI): Infrastructure or service data processing solutions".**

Points A and E of the preamble of the agreement No. KPOD.05.10-IW.10-0004/24 concluded between the National Centre for Research and Development and CloudFerro on 21 June 2024 ("Contract"), as well as Point 31 of Article 15 of the agreement (evidence No. 4), stipulate that the agreement covers the investment activities aimed to support the data processing infrastructure within the Important Project of Common European Interest-Cloud Infrastructure and Services (IPCEI-CIS) (component [iv] of investment C3.1.1). Furthermore, the statement of CloudFerro, signed by CloudFerro on 28 November 2025 (evidence No. 2) and the statement of the Ministry of Digital Affairs and the Centre for Information Technology, signed by the employees of the Ministry of Digital Affairs and the Centre for Information Technology on 28 November 2025 (evidence No. 3), state that all of the 5 solutions mentioned above are part of the "IPCEI CIS Gateway" project. The Commission's website listing all IPCEI-CIS projects in Poland clearly indicates that the Gateway project is an IPCEI-CIS project (evidence No. 5). Commission services accessed the link provided by the authorities on 15 January 2026 to verify that the Gateway project was listed on the website. The final list of projects is available under the link listed in the evidence section. This check was completed successfully, confirming that the solutions are classified as IPCEI-CIS.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: G3G Entities supported under the pre-investment part

Related Measure: G1.1.2 Supporting the scale-up of energy communities

Baseline: 0

Target: 162

Time: Q1 2025

1. Context:

This investment aims to support the development of renewable energy communities in Poland. The investment consists of a pre-investment programme providing technical support and an investment programme for financing renewable energy projects.

Target G3G relates to the number of grant agreements signed with recipients under the pre-investment part.

Target G3G is the second step of the implementation of the investment. It follows milestone G2G, on the launch of the call for proposals for energy communities interested on receiving support under the investment part, which was part of the fourth instalment. It will be followed by target G5G (under the seventh instalment), related to the number of grant agreements signed with recipients under the investment programme, and target G5aG (under the ninth instalment), related to the installations under the investment part

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled.
2	List of 172 grant agreements signed with recipients under the pre-investment part.	The list contains 172 grant agreements signed with recipients under the pre-investment part, including the detailed information: unique reference number of the grant agreement, the name of the recipient of the support, reference in the contract to the pre-investment phase.
3	Terms of reference for the call for proposals (KPOD.03.12-IP.05-001/23) for the pre-investment part of "Investment 2.2.2/G1.1.2, RES installations implemented by energy communities. Part A: Pre-investment support".	The terms of reference for call KPOD.03.12-IP.05-001/23 for pre-investment support for the development of new RES energy communities. Link to the call for applications: https://www.gov.pl/web/klimat/wsparcie-przedinwestycyjne The call was published on the website of the Ministry of Development and Technology on 19 September 2023, (call number in the WOD2021 application: KPOD.03.12-IP.05-

		001/23) . Since 1 July 2024, measure G1.1.2 has been dealt with by the Ministry of Climate and the Environment.
In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units:		
4	Grant agreements signed by the Ministry of Development and Technology or the Ministry of Climate and Environment and recipients under the pre-investment part.	Via the grant agreements the Ministry of Development and Technology or the Ministry of Climate and Environment grant the funding to the selected recipient subject to contractual obligations. All grant agreements were signed within the REPowerEU timeframe.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

Number of grant agreements signed with recipients under the pre-investment part.

Following the call for proposals (KPOD.03.12-IP.05-001/23), the Polish authorities have signed 172 grant agreements (evidence No. 2) under the pre-investment part. The Commission services accessed the link on the call for application under the pre-investment, provided by the authorities on 18 December 2025, to verify that the call for application under the pre-investment was published. This check was completed successfully, confirming that the call for application under the pre-investment was published and lasted until 31 December 2023.

The types of support provided under the pre-investment part to energy communities under the pre-investment program are listed in section 3 of the terms of reference (evidence No. 3). The support consists of the provision of legal, organisational and analytical support for the scale-up of energy communities.

Following the selection of a random sample of 60 units, Poland submitted signed grant agreements (evidence No. 4) confirming for each of the units that an agreement was signed within the REPowerEU timeframe between the Ministry of Development and Technology or the Ministry of Climate and Environment and the beneficiary entities energy communities. Each agreement includes a unique reference number of each grant agreement, the name of the final beneficiary of the support, proof of signature, as well as proof that the signed grant agreement is under the pre-investment part of “Investment G1.1.2 Supporting the scale-up of energy communities”. The evidence provided for a sample of 60 units confirmed that the requirement regarding the number of grant agreements signed with recipients under the pre-investment part has been met. According to the evidence provided, Poland completed 172 signed grant agreements, thus exceeding the goal of Target 162 by 10.

4. Commission Preliminary Assessment: Satisfactory fulfilled.

Loan support – Seventh instalment

Number and name of the milestone: A8L National Satellite Information System (NSIS)

Related Measure: A2.6.1 Investment in the National Satellite Information System (NSIS) and satellites

Qualitative Indicator: Online availability of the National Satellite Information System (NSIS)

Time: Q2 2025

1. Context:

The objective of this investment is to support the use of satellite Earth observation in Poland and ensure production and provision of processed Earth observation (EO) information. The investment consists in the IT platform of the National Satellite Information System (NSIS) for monitoring services using satellite Earth observation and the construction of four satellites.

Milestone A8L concerns the online availability of the National Satellite Information System (NSIS).

Milestone A8L is the initial milestone of the investment. It will be followed by target A11L (under the ninth instalment), related to the construction of four satellites, along with the delivery of the ground segment and payment for the launch, as well as the signature of the launch contract.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	The National Satellite Information System (NSIS).	The NSIS IT platform provides satellite data on maps in the areas of spatial management, agriculture, forestry, water management, environment, and crisis management and is available online under the following link: https://nsisplatforma.polsa.gov.pl/portal-nsis
3	The announcement of the launch of the NSIS IT platform. The NSIS IT platform was launched on 27 June 2023.	The announcement of the launch of the NSIS IT platform is available online under the following link: https://polsa.gov.pl/wydarzenia/pilotazowa-wersja-narodowego-systemu-informacji-satelitarnej-polsa-juz-dostepna-dla-uzytkownikow/

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

The National Satellite Information System (NSIS) shall become available online.

The NSIS IT platform was launched on 27 June 2023 as per the announcement of the President of POLSA in its website (evidence No. 3). The website shows that the National Satellite Information System (NSIS) IT platform has become available online (evidence No. 2). The Commission services accessed the link provided by the authorities on 11 January 2026 to verify the online availability of the National Satellite Information System (NSIS). This check was completed successfully, confirming that the National Satellite Information System (NSIS) is available online.

Furthermore, in line with the description of the measure, **the investment consists in the IT platform of the National Satellite Information System (NSIS) for monitoring services using satellite Earth observation.**

The NSIS IT platform (evidence No. 2) and the announcement of the launch of the NSIS IT platform (evidence No. 3) demonstrate that the IT platform supports the use of satellite Earth observation and ensures the production and provision of processed Earth Observation (EO) information by performing basic spatial analyses using satellites products and providing free access to users. The NSIS IT platform by its design allows for monitoring services using satellite Earth observation as it analyses and disseminates EO data to support the monitoring and management of climate change and implementation of remedial measures, the state of the environment, forest and water management, as well as agriculture and the development of tourist infrastructure.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: A12L Establishment of the legal framework for the Fund

Related Measure: A.2.7.1 Security and Defence Fund

Qualitative Indicator: Provision in the law indicating its entry into force

Time: Q3 2025

1. Context:

The objective of this measure is to enhance the resilience of the Polish economy by structurally adjusting the level of public support available to address market failures and inefficiencies within the security and defence sectors of the economy.

Milestone A12L concerns the establishment of the legal framework for the Security and Defence Fund.

Milestone A12L is the first step of the implementation of the investment. It will be followed by milestone A13L (under the eighth instalment), related to the adoption of the investment policy for the use of the injected equity into the Security and Defence Fund, and milestone A14L (under the ninth instalment), related to injection of the equity into the Security and Defence Fund.

2. Evidence provided:

	Name of the evidence.	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled.
2	Act on implementation of Security and Defence Fund under the Recovery and Resilience Plan (Official Journal 2025, item 1846), which entered into force 14 days following its publication, on 7 January 2026.	The Act establishes the special purpose vehicle for the implementation of the Security and Defence Fund and sets up the conditions for the implementation of the Fund.
3	Commercial Companies Code (Official Journal 2000, item 1037), which entered into on 1 January 2001.	The Act establishes the legal framework for commercial companies

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Entry into force of the law establishing the legal framework for the Fund. The law shall incorporate the elements that are included in the description of the measure.

Pursuant to Article 25 of the Act of 4 December 2025 on the implementation of the Security and Defence Fund under the Recovery and Resilience Plan, (hereinafter referred to as "Act", evidence No. 2), the Act was published in in the Official Journal of Poland on 23 December 2025. According to its Article 26 entered into force 14 days after its publication on 7 January 2026.

Furthermore, in line with the description of the measure, **the Bank Gospodarstwa Krajowego (BGK) shall be empowered by law to set up and oversee the Fund.**

Article 1(1) point 1 of the Act provides that the Fund (SPV) is responsible for the implementation of the Defence and Security Fund.

Article 2(1) of the Act specifies that the SPV will have a status of a company and that BGK will be the sole owner (shareholder) of the SPV.

Article 8(6) of the Act specifies that BGK receives a remuneration for performing an overseeing role over the SPV. Based on the provisions of Article 12(2) of the Act, BGK is entitled to nominate all members of the supervisory board of the SPV which allows BGK to perform the task of overseeing the SPV.

Furthermore, in line with the description of the measure, **the law shall include the following elements:**

A definition of the objectives of the Fund and of the eligible investment areas that the Fund can support: (i) development of protective buildings and civil protection infrastructure, (ii) construction and modernisation of dual-use infrastructure, (iii) investments in cybersecurity and (iv) enterprise modernisation including R&D support.

Article 3(1) of the Act defines the purpose of the SPV which is to finance activities aimed at increasing the potential of the security and defence sector. The exact objectives and eligible investment areas are set out in points 1-4 of this Article and they cover: development of protective buildings and civil protection infrastructure (point 1), construction and modernisation of dual-use infrastructure (point 2), cybersecurity (point 3) and enterprise modernisation including R&D support (point 4).

Furthermore, in line with the description of the measure, **the law shall include the following elements:**

The law shall specify that the Fund shall operate in line with the objectives of the Recovery and Resilience Facility. The law shall also include the requirement to ensure that the scope of the investments to be implemented shall be in line with what can be financed under the EU budget, including under the Treaty on the Functioning of the European Union.

Pursuant to Article 3(1) of the Act, the SPV should act in line with the objectives of the Recovery and Resilience Facility. The provisions of Article 3(1) further specify that the investments provided under the Security and Defence Fund should be in line with EU law on the use of funding from the EU

budget and, in particular, that the investments are in line with the Treaty on the Functioning of the European Union.

Furthermore, in line with the description of the measure, **the law shall include the following elements:**

The requirement that the Fund shall be a subsidiary of the BGK and that BGK will be the sole owner of the Fund. Part of the equity injected into the Fund shall be entrusted by the Fund to the BGK for providing loans to the final recipients and BGK shall manage these loan transactions directly. The remainder of the equity injected shall be dedicated to equity investments. BGK shall be involved in the investment decisions of the Fund for these equity investments.

In line with Article 2(1) of the Act, BGK is the sole owner of the SPV and the SPV is its subsidiary.

In line with Article 12(2) of the Act, BGK is the only body which nominates the candidates for members of the supervisory board of the SPV. Pursuant to the same Article, the members of the supervisory board are nominated by the general meeting of shareholders, and as described above, BGK is the only shareholder of the SPV. The supervisory board of the SPV, according to Article 12(4) of the Act, is the body which has the sole competency for nominating the members of the management board of the SPV. This relation falls under the definition of a dominant and subsidiary relation as specified in Article 4 point 4 of the Act of 15 September 2000 (the Commercial Companies Code). In particular, according to Article 4(4) (c) of the Commercial Companies Code, in order to be a dominant entity over its subsidiary, the dominant entity shall be entitled to nominate most of the members of the supervisory body of the subsidiary. This condition is met as in line with the provisions of Article 12(2) of the Act, BGK has the sole competency to nominate the members of the supervisory body of the SPV.

Pursuant to Article 3(2) point 1 of the Act, the SPV may finance loans to the final recipients. This part of the investment is directly managed by BGK in line with the provision of Article 10(1) of the Act.

The remainder of the equity injected to the SPV is dedicated to equity investment as specified in Article 3(2) point 2 letters a-c of the Act, in particular for the following: acquiring equity interests in commercial companies (letter a), acquiring investment certificates in investment funds and participation units in collective investment institutions (letter b) and acquiring ownership rights or shares in jointly owned assets under management (letter c).

BGK is involved in the investment decisions as in line with the provisions of Article 9 point 5 of the Act, the 'investment policy' for the equity part of the investment is settled jointly in the agreement between the SPV and BGK.

Furthermore, in line with the description of the measure, **the law shall include the following elements:**

The governance structure of the Fund, the composition and responsibilities of the various governance bodies, management bodies and the relevant investment committees and their nomination modalities.

Articles 12-13 of the Act set up the structure of the Fund by defining the responsibilities and composition of:

- The supervisory body (in Article 12),
- The management body (in Article 13),

In addition, Article 14 of the Act establishes the investment committee.

Articles 12 and 14 of the Act contain the provisions on composition and nomination modalities, which are respectively: Article 12(1) and 12(2) for the supervisory body, Article 12(4) and 13(1) for the management body and Article 14(3) for the investment committee.

Furthermore, in line with the description of the measure, **the law shall include the following elements:**

The requirement that the investment decisions of the Fund shall be taken by the relevant bodies and approved by a majority of votes from members who are independent from the Government of Poland.

Pursuant to Article 13(4) of the Act, the investment decisions for the SPV are taken by the management board. In line with the provisions of Article 13(3) of the Act, members of the management board in performing their duties shall be independent from any influence. In order to ensure that members of the management board are independent from the government, Article 13(2) of the Act excludes certain categories of people from being appointed to the management board. In particular, a member of the management board may not be, according to Article 13(2) point 2, a person who is employed on a managerial position in a state institution or according to Article 13(2) point 3, any other person employed by the government.

Furthermore, in line with the description of the measure, **the law shall include the following elements:**

The requirement for the Fund to apply BGK's audit and control system that was positively assessed by the Commission in accordance with Article 157 of Regulation (EU, Euratom) 2024/2509.

Pursuant to Article 2(10) of the Act, the SPV should set up an audit and control system compliant with the BGK system which meets the criteria stemming from Article 157 Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (pillar assessed system).

Furthermore, in line with the description of the measure, **the law shall include the following elements:**

The requirement that the equity injected in the Fund shall be used based on an investment policy.

In line with the provisions of Article 3(2) of the Act, the financing provided by the SPV is based on the 'investment policy'.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: B15L Entry into force of legal act(s) in area of hazardous materials lingering in the marine areas of the Republic of Poland

Related Measure: B3.2 Support for environmental restoration and protection against hazardous substances

Qualitative Indicator: Provision in the legal act(s) indicating their entry into force

Time: Q2 2025

1. Context:

The objective of the reform is to reduce the negative environmental impact of large-scale post-industrial areas and of hazardous materials lingering in Polish marine areas.

Milestone B15L concerns the entry into force of a legal acts in the area of the disposal of hazardous materials in the marine areas of the Republic of Poland.

Milestone B15L is the second and last milestone of the reform, and it follows the implementation of milestone B14L, related to entry into force of a law to facilitate a comprehensive elimination of the negative environmental impact of large-scale post-industrial areas (under the second payment request).

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled.
2	Copy of the Act of 20 March 2025 amending the Act on the Marine Areas of the Republic of Poland and the Marine Administration and the Act on Investments in the Construction of External Ports, published in the Official Journal of 2025 (item 409) on 28 March 2025 which entered into force on 11 April 2025, with the exception of Article 1 paragraphs 14 and 15c, which entered into force on 28 September 2025.	The amendment of the Act on the Marine Areas of the Republic of Poland and the Marine Administration defines hazardous materials, indicates entities responsible for collecting information on hazardous materials discovered or identified in the sea and for issuing permits for neutralisation of hazardous materials. It also indicates the entity responsible for running a register of underwater hazardous materials.
3	Copy of the Ordinance No. 345 of the Prime Minister of 20 October 2022 on the Inter-Ministerial Committee	The Ordinance establishes the interministerial committee on Hazardous Materials Lingering in the Marine Areas of the Republic of Poland, sets out its composition, competences and

	on Hazardous Materials Lingering in the Marine Areas of the Republic of Poland, published in the Official Gazette of 2022 on 2 November 2022 (item 1042) entered into force on 16 November 2022	method of work.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Entry into force of legal act(s), which shall provide for: [...] Furthermore, in line with the measure description, **"This measure consists in [...] legal changes in the area of handling hazardous materials"**

Poland adopted the Act amending the Act on the Marine Areas of the Republic of Poland and the Marine Administration and the Act on Investments in the Construction of External Ports, which was published in the Official Journal on 28 March 2025 (item 409) (hereinafter referred to as the "amending Act"). It entered into force 14 days after publication, that is on 11 April 2025, with the exception of Article 1 points 14 and 15c, which entered into force 6 months after publication, that is on 28 September 2025, as stipulated in Article 5 of the amending Act (evidence No. 2). Article 1 points 10, 11 and 14 of amending Act are relevant for the assessment of the fulfilment of milestone B15L.

Moreover, Poland adopted the Ordinance No. 345 of the Prime Minister of 20 October 2022, on the Inter-Ministerial Committee on Hazardous Materials Lingering in the Marine Areas of the Republic of Poland, which was published in the Official Gazette of 2022 (item 1042). It entered into force within 14 days from the date of publication, that is on 16 November 2022 (evidence No. 3).

- description of the competences of public authorities in matters related to the disposal of hazardous materials in the marine areas of the Republic of Poland;

The Act of 21 March 1991 on the Marine Areas of the Republic of Poland and the Marine Administration (the Act on Marine Areas), as amended by the amending Act (evidence No. 2), stipulates the competences as to:

- collecting information on discovery or identification of hazardous materials, assigning the competence to the Hydrographic Office of the Polish Navy, which notifies the director of the Maritime Office relevant for the territory and the director of the Maritime Search and Rescue Service about the discovery or identification of hazardous materials (Article 32c and Article 35a(3a)),
- issuing permits to implement neutralization of underwater hazardous materials, assigning the competence to the director of the Maritime Office relevant for the territory (Article 32d),
- implementing a register of underwater hazardous materials, assigning the competence to Hydrographic Office of the Polish Navy (Article 41ca).

The Ordinance in paragraph 2 sets out the tasks of the Inter-Ministerial Committee on Hazardous Materials Lingering in the Marine Areas of the Republic of Poland (evidence No. 3). Those include, among others:

- recommending measures to take stock of the seabed of marine areas of the Republic of Poland (point 2);
- recommending measures to adapt the monitoring system to the newly identified threats in order to ensure that the scope and frequency of the monitoring is appropriate to the degree of threats (point 3);
- recommending that the necessary research be carried out in accordance with the action plan and the results of the monitoring (point 4);
- giving an opinion on the conclusions of the research in accordance with the competences of the individual members of the panel (point 5);
- recommending methods of managing hazardous materials in researched areas (point 6);
- taking measures to estimate the costs of neutralizing hazardous materials, possibly extracting them or securing them on the seabed (point 7);
- recommending legislative changes for comprehensively regulating issues relating to the neutralization of threats caused by hazardous materials lingering in the marine areas of the Republic of Poland (point 8);
- monitoring the legal provisions in order to optimise measures aimed at neutralizing hazardous materials in Poland's marine areas and recommending appropriate amendments to the existing legal provisions, including recommending rules for financing measures aimed at removing hazardous materials lingering in the marine areas of the Republic of Poland (point 9).

- an obligation to develop an annual plan on the subject of hazardous materials lingering in marine areas of the Republic of Poland;

The Ordinance in paragraph 2, point 1 stipulates the obligation of the Committee to draft an annual plan, pertaining to the area of its activities, that is hazardous materials lingering in marine areas (evidence No. 3).

- a definition of sunk hazardous materials, establishment of a register of such hazardous materials, an obligation to report discovered or identified hazardous materials.

The Act on Marine Areas, as amended by the amending Act (evidence No. 2), in its Article 32b introduces the definition of sunk hazardous materials, indicating 3 categories of such materials:

- ammunition, weapons and explosives,
- chemical weapons,
- shipwrecks.

Moreover, the Act on Marine Areas, as amended by the amending Act (evidence No. 2), stipulates in its Article 41ca the establishment of a register of sunk hazardous materials, specifying the elements to be included therein, and the entity responsible for managing the register.

Furthermore, the Act on Marine Areas, as amended by the amending Act (evidence No. 2), stipulates in its Articles 32c and 35a(3a) an obligation to report discovered or identified hazardous materials to the Hydrographic Office of the Polish Navy, who notifies the director of the Maritime Office relevant for the territory and Director of the Maritime Search and Rescue Service.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Milestone: E7L implementing agreement

Related Measure: E3.1.1 Facility for support of a low-carbon economy

Qualitative Indicator: Signature of the implementing agreement

Time: Q1 2025

1. Context:

The objective of this investment is to contribute to the development of the low- and zero-carbon economy by supporting industry projects for clean mobility and energy sectors. This measure consists in a public investment into a Facility which shall operate by providing equity investments directly to the private sector as well as to the public sector engaged in similar activities.

Milestone E7L concerns the signature of the implementing agreement with the National Fund for Environmental Protection and Water Management.

Milestone E7L is the first milestone of the investment. It will be followed by milestone E9L related to the signature of funding agreements (under the eighth instalment) and milestone E10L related to the completion of equity investments (under in the ninth instalment).

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactory fulfilled
2	Implementing agreement signed between the Polish State Treasury-Ministry of Climate and the Environment and the National Fund for Environmental Protection and Water Management on 16 May 2025	This implementing agreement describes the rights and obligations of both parties in respect of the implementation of Investment E3.1.1.
3	Investment policy for the facility for support of a low-carbon economy, as amended on 7 January 2026	The investment policy for the facility for support of a low-carbon economy is an annex to the implementing agreement.
4	Letter from the ministry of climate and environment of 22 December 2025 regarding the amendment of the investment policy.	In this letter, the ministry requests the National Fund for Environmental Protection and Water Management to amend the investment policy.
5	Letter from the National Fund for Environmental	In this letter, the National Fund for Environmental Protection and Water

	Protection and Water Management of 7 January 2026 regarding the amendment of the investment policy.	Management accepts to amend the investment policy, as proposed by the ministry of climate and environment.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Signature of the implementing agreement with the National Fund for Environmental Protection and Water Management.

The implementing agreement for the implementation of investment E3.1.1 under the National Recovery and Resilience Plan was signed between the Polish State Treasury-Ministry of Climate and the Environment and the National Fund for Environmental Protection and Water Management on 16 May 2025 (evidence No. 2).

The implementing agreement shall include the investment policy of the Facility,

The investment policy (evidence No. 3) is an annex to the implementing agreement (evidence No. 2, annex 6. The investment policy was amended on 7 January 2026 through exchange of letters (evidence No. 4 and 5), pursuant to article 17 of the implementing agreement (evidence No. 2).

which shall specify that - the Facility shall be managed by the National Fund for Environmental Protection and Water Management (NFOŚiGW);

The requirement that the Facility shall be managed by the National Fund for Environmental Protection and Water Management (NFOŚiGW), is included in Article 5 (c) of the Investment Policy (evidence No. 3).

- the Facility shall operate by providing equity investments directly to the private sector as well as to the public sector engaged in similar activities;

The requirement that the Facility shall operate by providing equity investments directly to the private sector as well as to the public sector engaged in similar activities, is included in Article 4 (c) of the Investment Policy (evidence No. 3).

- the objective of the Facility is to contribute to increasing the production capacity of new zero-emission vehicles and infrastructure for the development of electromobility, as well as industrial installations and solutions geared towards the production and storage of zero-emission energy;

The requirement that the objective of the Facility is to contribute to increasing the production capacity of new zero-emission vehicles and infrastructure for the development of electromobility, as well as industrial installations and innovative solutions geared towards the production and storage of zero-emission energy, is included in Article 4 (c) of the Investment Policy (evidence No. 3).

- supported products and technologies may notably include research and innovation processes; technology transfer and cooperation between enterprises focusing on the low carbon economy with focus on low and zero-emission innovative solutions in the field of sustainable mobility and zero-emission and low-emission energy sources;

The requirement that supported products and technologies may notably include research and innovation processes; technology transfer and cooperation between enterprises focusing on the low carbon economy with focus on low and zero-emission innovative solutions in the field of sustainable

mobility and zero-emission and low-emission energy sources, is included in Article 4 (c) of the Investment Policy (evidence No. 3).

- the beneficiaries of the support shall be companies, including SMEs and midcaps;

The requirement that beneficiaries shall be companies, including SMEs and midcaps, is included in Article 5 (a) of the Investment Policy (evidence No. 3).

- in line with the principle of non-discrimination, public entities that are engaged in similar activities as the private entities benefiting from the financial scheme could also be accepted as final beneficiaries of the financial scheme

The provision that in line with the principle of non-discrimination, public entities that are engaged in similar activities as the private entities benefiting from the financial scheme could also be accepted as final beneficiaries of the financial scheme, is included in Article 5 (a) of the Investment Policy (evidence No. 3).

- the final investment decision of the Facility shall be taken by an investment committee or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the government.

The requirement that the final investment decision of the Facility shall be taken by an investment committee or other relevant equivalent governing body and approved by a majority of votes from members who are independent from the government, is included in Article 5 (e) of the Investment Policy (evidence No. 3).

Furthermore, in line with the measure description, **this measure consists in a public investment into a Facility which shall operate by providing equity investments directly to the private sector as well as to the public sector engaged in similar activities.**

The requirement that this measure consists in a public investment into a Facility which shall operate by providing equity investments directly to the private sector as well as to the public sector engaged in similar activities, is included in Article 4 (c) of the investment policy (evidence No. 3). NFOŚiGW is bound by this investment policy, pursuant to paragraph 7 (1) of the implementing agreement (evidence No. 2).

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Target: G13L Legal agreements signed with final beneficiaries

Related Measure: G.3.1.4 Support to the national energy system (Energy Support Fund)

Quantitative Indicator: Percentage (%)

Baseline: 0

Target: 30

Time: Q3 2025

1. Context:

The objective of this measure is to incentivize private investment and improve access to finance in the sectors of the Polish economy directly bearing the costs of the energy transition, through a public investment in a Facility, the Energy Support Fund.

Target G13L concerns the entering into legal financing agreements with final beneficiaries by Bank Gospodarstwa Krajowego (hereinafter: BGK), for an amount necessary to use at least 30% of the RRF investment into the Facility (taking into account management fees).

Target G13L is the second step of the implementation of the investment, and it follows the completion of milestone G12L related to the entry into force of the Implementing Agreement (under the third payment request). It will be followed by target G14L and milestone G15L (both under the ninth instalment), related to the entry into legal financing agreements with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Facility and transfer of EUR 15 045 143 508 to BGK for the Energy Support Fund, respectively.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) has been satisfactorily fulfilled.
2	Financing agreement between BGK and Tauron Polska Energia S.A. dated 17 December 2024	This concerns a financing agreement for a loan under the Energy Support Fund.
3	Financing agreement between BGK and Energa-Operator Joint Stock Company dated 19 February 2025	This concerns a financing agreement for a loan under the Energy Support Fund.

4	Financing agreement between BGK and PGE Polska Grupa Energetyczna S.A. dated 31 March 2025	This concerns a financing agreement for a loan under the Energy Support Fund.
5	Financing agreement between BGK and PGE Polska Grupa Energetyczna S.A. dated 31 March 2025	This concerns a financing agreement for a loan under the Energy Support Fund.
6	Financing agreement between BGK and ENEA S.A. dated 21 May 2025	This concerns a financing agreement for a loan under the Energy Support Fund.
7	Financing agreement between BGK and Polskie Sieci Elektroenergetyczne S.A. dated 26 June 2025	This concerns a financing agreement for a loan under the Energy Support Fund.
8	Report produced by BGK on 6 November 2025, detailing the percentage of the financing that contributes to climate objectives	This report details the percentage of the financing that contributes to climate objectives, using the methodology in Annex VI of the RRF Regulation
9	Copy of the implementing agreement between the State Treasury-Minister for Climate and the Environment and BGK, including annexes (hereinafter the "Implementing Agreement")	The Implementing Agreement was signed on 9 September 2024 and includes the relevant provisions for the implementation of the Energy Support Fund by BGK.
10	Amendment agreement signed between BGK and Tauron Polska Energia S.A. dated 28 August 2025.	This agreement amends the financing agreement between BGK and Tauron Polska Energia S.A. of 17 December 2024 (evidence No. 2).
11	Amendment agreement signed between BGK and Energa-Operator Joint Stock Company dated 9 September 2025.	This agreement amends the financing agreement between BGK and Energa-Operator Joint Stock Company of 19 February 2025 (evidence No. 3).
12	Amendment agreement signed between BGK and PGE Polska Grupa Energetyczna S.A. dated 2 October 2025.	This agreement amends the financing agreement between BGK and PGE Polska Grupa Energetyczna S.A. of 31 March 2025 (evidence No. 4).
13	Amendment agreement signed between BGK and PGE Polska Grupa Energetyczna S.A. dated 2 October 2025.	This agreement amends the financing agreement between BGK and PGE Polska Grupa Energetyczna S.A. of 31 March 2025 (evidence No. 5).
14	Amendment agreement signed between BGK and ENEA S.A. dated 29 September 2025	This agreement amends the financing agreement between BGK and ENEA S.A. of 21 May 2025 (evidence No. 6).

15	Amendment agreement signed between BGK and Polskie Sieci Elektroenergetyczne dated 26 September 2025	This agreement amends the financing agreement between BGK and Polskie Sieci Elektroenergetyczne of 26 June 2025 (evidence No. 7).
16	Loan application of Tauron Polska Energia S.A. dated 14 November 2024	This concerns the request for a loan from the Energy Support Fund.
17	Loan application of Energa-Operator Joint Stock Company dated 5 November 2024	This concerns the request for a loan from the Energy Support Fund.
18	Loan application of PGE Polska Grupa Energetyczna S.A. dated 30 January 2025	This concerns the request for a loan from the Energy Support Fund.
19	Loan application of PGE Polska Grupa Energetyczna S.A. dated 8 January 2025	This concerns the request for a loan from the Energy Support Fund.
20	Loan application of ENEA S.A. dated 9 January 2025	This concerns the request for a loan from the Energy Support Fund.
21	Loan application of Polskie Sieci Elektroenergetyczne S.A. dated 27 January 2025	This concerns the request for a loan from the Energy Support Fund.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

BGK shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use at least 30% of the RRF investment into the Facility (taking into account management fees).

BGK entered into legal financing agreements with the following final beneficiaries and for the following amounts:

- A financing agreement with Tauron Polska Energia S.A. (evidence No. 2), for an investment related to the development and adaptation of the electricity grid to the needs of the energy transition and climate change (evidence No. 16). As per the agreement of 28 August 2025 (evidence No. 10), BGK and Tauron Polska Energia S.A. agreed to increase the initial loan amount.

- A financing agreement with Energa-Operator Joint Stock Company (evidence No. 3), for an investment related to the construction and modernisation of the electricity grid, with a view to increase the grid's capacity to integrate renewable energy sources and to improve the security of supply (evidence No. 17). As per the agreement of 9 September 2025 (evidence No. 11), BGK and Energa-Operator Joint Stock Company agreed to increase the initial loan amount.

- A financing agreement with PGE Polska Grupa Energetyczna S.A. (evidence No. 4), for an investment related to the construction and modernisation of the electricity grid, with a view to increase the grid's capacity to integrate renewable energy sources and to improve the security of supply (evidence No. 18). As per the agreement of 2 October 2025 (evidence No. 12), BGK and PGE Polska Grupa Energetyczna S.A. agreed to increase the initial loan amount.

- A financing agreement with PGE Polska Grupa Energetyczna S.A. (evidence No. 5), for an investment related to the construction and modernisation of the distribution network supplying Polish railways, with a view to strengthen safety, improve energy quality and increase the possibility of connecting more renewable energy sources to the grid (evidence No. 19). As per the agreement of 2 October 2025 (evidence No. 13), BGK and PGE Polska Grupa Energetyczna S.A. agreed to increase the initial loan amount.

- A financing agreement with ENEA S.A. (evidence No. 6), for an investment related to the development of electricity distribution infrastructure in north-western Poland, aimed at increasing the quality and security of electricity supply and supporting the energy transition process by increasing the capacity of the electricity grid to integrate renewable energy sources in the grid, including on the basis of smart grid technologies (evidence No. 20). As per the agreement of 29 September 2025 (evidence No. 14), BGK and ENEA S.A. agreed to increase the initial loan amount.

- A financing agreement with Polskie Sieci Elektroenergetyczne (evidence No. 7), for an investment related to the development of the national transmission grid, for adaptation to the energy transition (evidence No. 21). As per the agreement of 26 September 2025 (evidence No. 15), BGK and Polskie Sieci Elektroenergetyczne agreed to increase the initial loan amount.

The combined value of the legal financing agreements entered into with final beneficiaries (evidence No. 2 – 7 and 10 - 15) amounts to PLN 60 089 861 334.66, corresponding to EUR 13 451 046 792.17 when calculated in accordance with the exchange rate determined in Council Implementing Decision 15835/23 REV1*** + ADD 1*** of 8 December 2023 (recital 87).

Target G13L requires that BGK shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use at least 30% of the RRF investment into the Facility. According to the CID Annex, the Facility aims at initially providing at least EUR 15 045 143 508 of financing. The necessary resources for the implementation of the Facility were granted to BGK as per paragraph 3 of the Implementing Agreement (evidence No. 7), which also states that the resources granted include the management fee for BGK. Consequently, 30% of this value corresponds to EUR 4 513 543 052. It follows from the foregoing that the combined value of the legal financing agreements with final beneficiaries (evidence No. 2 – 7 and 10 - 15) which amounts to EUR 13 451 046 792.17, is above the amount necessary to use at least 30% of the RRF investment into the Facility. The fact that these legal financing agreements with final beneficiaries were signed under investment G3.1.4 of the Polish RRP, is evidenced by the titles of the legal financing agreements, which state that these concern loan agreements "*from the resources of the National Recovery and Resilience Plan under investment G3.1.4 support to the national energy system*".

BGK shall produce a report detailing the percentage of this financing that contributes to climate objectives using the methodology in Annex VI of the RRF Regulation.

The report detailing the percentage of this financing that contributes to climate objectives using the methodology in Annex VI of the RRF Regulation has been produced by BGK (evidence No. 8).

4. Commission Preliminary Assessment: Satisfactorily fulfilled.

Number and name of the Target: G18L – Legal agreements signed with final beneficiaries

Related Measure: G3.1.5 – Construction of offshore wind farms (Offshore Wind Energy Fund)

Quantitative Indicator: Percentage (%)

Baseline: 0

Target: 100

Time: Q4 2025

1. Context:

The objective of this measure is to incentivise private investment and improve access to finance in Poland's offshore wind energy sector.

Target G18L concerns the entry into legal financing agreements by Bank Gospodarstwa Krajowego (hereafter referred to as "BGK") with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Facility (taking into account management fees).

Target G18L is the second step of the implementation, and it follows the completion of milestone G16L related to the entry into force of the Implementing Agreement between Poland and BGK (the third payment request). It will be followed by target G19L related to the transfer of EUR 2 226 154 567 to BGK for the Facility.

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the target (including all the constitutive elements) has been satisfactorily fulfilled.
2	Copy of the legal financing agreement between BGK and Polenergia Akcyjna, signed on 18 December 2024 (with reference number MF24-05689)	Agreement formalizing and detailing BGKs commitment to provide a loan to Polenergia Akcyjna
3	Copy of the legal financing agreement between BGK and PGE BALTICA 6 SP. Z O.O. (hereafter referred to as "PGE BALTICA") signed on 29 January 2025 (with reference number MF24-06187)	Agreement formalizing and detailing BGKs commitment to provide a loan to PGE BALTICA
4	Copy of the legal financing	Agreement formalizing and detailing BGKs

	agreement between BGK and PGE POLSKA GRUPA ENERGETYCZNA S.A., signed on 29 January 2025 (with reference number MF25-00472)	commitment to provide a loan to POLSKA GRUPA ENERGETYCZNA S.A.
5	Copy of the legal financing agreement between BGK and ORLEN S.A., signed on 27 October 2025 (with reference numbers MF25-06562, MF25-06564 and MF25-06565)	Agreement formalizing and detailing BGKs commitment to provide three loans to ORLEN S.A.
6	Copy of the legal financing agreement between BGK and ORLEN S.A., signed on 27 October 2025 (with reference number MG25-05010)	Agreement formalizing and detailing BGKs commitment to provide a loan to ORLEN S.A.
7	Copy of a bank statement confirming the transfer of funds by the Ministry of State Assets to BGK (with reference number 443883361) dated 20 May 2025	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds the Ministry of State Assets to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
8	Copy of a bank statement confirming the transfer of funds by the Ministry of State Assets to BGK (with reference number 456032217) dated 21 August 2025	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds the Ministry of State Assets to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
9	Copy of a credit transfer by the Ministry of State Assets to BGK (with reference number 467038531/1) dated 14 November 2025	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds the Ministry of State Assets to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
10	Copy of a bank statement confirming the transfer of funds by the Ministry of State Assets to BGK (with reference number 466984054) dated 17 November 2025	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds the Ministry of State Assets to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
11	Copy of a credit transfer by the Ministry of State Assets to BGK (with reference number	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds the Ministry of State Assets to BGK including: (i) the sender account number;

	473309475/1) dated 29 December 2025	(ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
12	Copy of a credit transfer by the Ministry of State Assets to BGK (with reference number 473178531) dated 30 December 2025	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds the Ministry of State Assets to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
13	Copy of the implementing agreement between the Minister of State Assets and BGK, (hereinafter referred to as the "Implementing Agreement"), including in its Annex the investment policy, (hereinafter referred to as "Investment Policy")	The Implementing Agreement was signed on 9 August 2024 and includes the relevant provisions for the implementation of the Offshore Wind Energy Fund by BGK
14	Copy of the progress report of the project financed under legal financing agreement with reference number MF24-05689, produced by BGK, dated 20 August 2025	Report containing basic information on the projects financed including information on the areas of intervention contributing to the climate change objectives, in accordance with Annex VI of the RRF Regulation
15	Copy of the progress report of the project financed under legal financing agreement with reference number MF24-06187, produced by BGK, dated 20 August 2025	Report containing basic information on the projects financed including information on the areas of intervention contributing to the climate change objectives, in accordance with Annex VI of the RRF Regulation
16	Copy of the progress report of the project financed under legal financing agreement with reference number BGK MF25-00472, produced by BGK, dated 20 August 2025	Report containing basic information on the projects financed including information on the areas of intervention contributing to the climate change objectives, in accordance with Annex VI of the RRF Regulation
17	Copy of the progress report of the project financed under legal financing agreement with reference numbers MF25-06562, MF25-06564 and MF25-06565, produced by BGK, dated 7 November	Report containing basic information on the projects financed including information on the areas of intervention contributing to the climate change objectives, in accordance with Annex VI of the RRF Regulation

	2025	
18	Copy of the progress report of the project financed under legal financing agreement with reference number MG25-05010, produced by BGK, dated 7 November 2025	Report containing basic information on the projects financed including information on the areas of intervention contributing to the climate change objectives, in accordance with Annex VI of the RRF Regulation

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

BGK shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Facility (taking into account management fees).

BGK entered into the following five legal financing agreements with final beneficiaries for a total amount of EUR 2 225 795 129,27 when calculated in accordance with the exchange rate determined in Council Implementing Decision 9590/25** + ADD 1** of 20 June 2025 (recital 26):

- A legal financing agreement with Polenergia Akcyjna of 18 December 2024 (point 2 of the evidence provided). Paragraph 2.1 of this agreement specifies that the agreement concerns funds of the National Recovery and Resilience Plan under Investment G3.1.5 – Construction of offshore wind farms.
- A legal financing agreement with PGE BALTICA of 29 January 2025 (point 3 of the evidence provided). Paragraph 2.1 of this agreement specifies that the agreement concerns funds of the National Recovery and Resilience Plan under Investment G3.1.5 – Construction of offshore wind farms.
- A legal financing agreement with PGE POLSKA GRUPA ENERGETYCZNA S.A. of 29 January 2025 (point 4 of the evidence provided). Paragraph 2.1 of this agreement specifies that the agreement concerns funds of the National Recovery and Resilience Plan under Investment G3.1.5 – Construction of offshore wind farms.
- A legal financing agreement with ORLEN S.A. covering three loans to ORLEN S.A of 27 October 2025 (point 5 of the evidence provided). Paragraph 2.1 this agreement specifies that the agreement concerns funds of the National Recovery and Resilience Plan under Investment G3.1.5 – Construction of offshore wind farms.
- A legal financing agreement with ORLEN S.A. of 27 October 2025 (point 6 of the evidence provided). Paragraph 2.1 of this agreement specifies that the agreement concerns funds of the National Recovery and Resilience Plan under Investment G3.1.5 – Construction of offshore wind farms.

The difference between EUR 2 225 795 129,27 and EUR 2 226 154 567, which is the total RRF investment amount, is the management fee for BGK. Pursuant to paragraphs 4(5) and 4(6) of the Implementing Agreement between the Ministry of State Assets and BGK (point 13 of the evidence provided), two bank accounts held by BGK are established specifically for the expenditure incurred by BGK during the implementation of measure G3.1.5. Poland transferred EUR 359 437,67 to BGK for

the BGK management fee to these bank accounts through transfers on 20 May 2025 (point 7 of the evidence provided), 21 August 2025 (point 8 of the evidence provided), 14 November 2025 (point 9 of the evidence provided), 17 November 2025 (point 10 of the evidence provided); 29 December 2025 (point 11 of the evidence provided) and 30 December 2025 (point 12 of the evidence provided).

Target G18L requires that BGK shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Facility, taking into account management fees. It follows from the foregoing that the combined value of the legal financing agreements with final beneficiaries (points 2-6 of the evidence provided) and the management fee for BGK (points 7-12 of the evidence provided) amounts to EUR 2 226 154 567, which is equal to the amount necessary to use 100% of the RRF investment into the Facility.

100% of this financing shall contribute to climate objectives using the methodology in Annex VI of the RRF Regulation.

Poland provided progress reports on the implementation of each of the projects covered by the five legal financing agreements (points 14-18 of the evidence provided). These reports indicate that the applicable intervention field for each project is “028 – Renewable energy: wind”. This intervention field contributes 100% to the climate change objectives in accordance with Annex VI of the RRF Regulation. Pursuant to Section 3.2. of the Investment Policy (point 13 of the evidence provided) the entire amount allocated to investment G3.1.5 contributes 100% to climate change objectives, in line with Annex VI of the RRF Regulation.

4. Commission Preliminary Assessment: Satisfactorily fulfilled

Number and name of the Milestone: G19L – Ministry has completed the investment

Related Measure: G3.1.5 Construction of offshore wind farms (Offshore Wind Energy Fund)

Qualitative Indicator: Certificate of transfer

Time: Q4 2025

1. Context:

The objective of this measure is to incentivise private investment and improve access to finance in Poland's offshore wind energy sector.

Milestone G19L concerns the transfer of EUR 2 226 154 567 by Poland to Bank Gospodarstwa Krajowego (hereinafter: BGK) for the Facility.

Milestone G19L is the final step of the implementation, and it follows the completion of milestone G16L related to the entry into force of the Implementing Agreement between Poland and BGK (the third payment request) and milestone G18L related to the entry into legal financing agreements by BGK with final beneficiaries for an amount necessary to use 100% of the RRF investment into the Facility (taking into account management fees).

2. Evidence provided:

	Name of the evidence	Short description
1	Summary document	Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled
2	Copy of a credit transfer by the Ministry of State Assets to BGK (with reference number 427884728) dated 17 January 2025	Extract from the National Bank of Poland's online banking system containing details on a specific transfer of funds from the Ministry of State Assets to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
3	Copy of a bank statement confirming the transfer of funds by the Ministry of State Assets to BGK (with reference number 427884728) dated 17 January 2025	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds from the Ministry of State Assets to BGK in a given time period including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
4	Copy of a credit transfer by the Ministry of State	Extract from the National Bank of Poland's online banking system containing details on a

	Assets to BGK (with reference number 429348300/1) dated 31 January 2025	specific transfer of funds from the Ministry of State Assets to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
5	Copy of a bank statement confirming the transfer of funds by the Ministry of State Assets to BGK (with reference number 429348300/1) dated 31 January 2025	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds from the Ministry of State Assets to BGK in a given time period including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
6	Copy of a credit transfer by the Ministry of State Assets to BGK (with reference number 432417676/1) dated 28 February 2025	Extract from the National Bank of Poland's online banking system containing details on a specific transfer of funds from the Ministry of State Assets to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
7	Copy of a bank statement confirming the transfer of funds by the Ministry of State Assets to BGK (with reference number 432417676/1) dated 28 February 2025	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds from the Ministry of State Assets to BGK in a given time period including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
8	Copy of a credit transfer by the Ministry of State Assets to BGK (with reference number 449349692/1) dated 1 July 2025	Extract from the National Bank of Poland's online banking system containing details on a specific transfer of funds from the Ministry of State Assets to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
9	Copy of a bank statement confirming the transfer of funds by the Ministry of State Assets to BGK (with reference number 449349692/1) dated 1 July 2025	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds from the Ministry of State Assets to BGK in a given time period including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
10	Copy of a credit transfer by the Ministry of State Assets to BGK (with reference number 458227634/1) dated 5	Extract from the National Bank of Poland's online banking system containing details on a specific transfer of funds from the Ministry of State Assets to BGK including: (i) the sender account number; (ii) the recipient account

	September 2025	number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
11	Copy of a bank statement confirming the transfer of funds by the Ministry of State Assets to BGK (with reference number 458227634/1) dated 5 September 2025	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds from the Ministry of State Assets to BGK in a given time period including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
12	Copy of a credit transfer by the Ministry of State Assets to BGK (with reference number 465281269/1) dated 3 November 2025	Extract from the National Bank of Poland's online banking system containing details on a specific transfer of funds from the Ministry of State Assets to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
13	Copy of a bank statement confirming the transfer of funds by the Ministry of State Assets to BGK (with reference number 465281269/1) dated 3 November 2025	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds from the Ministry of State Assets to BGK in a given time period including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
14	Copy of a credit transfer by the Ministry of State Assets to BGK (with reference number 473219747/1) dated 29 December 2025	Extract from the National Bank of Poland's online banking system containing details on a specific transfer of funds from the Ministry of State Assets to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
15	Copy of a bank statement confirming the transfer of funds by the Ministry of State Assets to BGK (with reference number 473219747/1) dated 29 December 2025	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds from the Ministry of State Assets to BGK in a given time period including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
16	Copy of a credit transfer by the Ministry of State Assets to BGK (with reference number 473175172) dated 30 December 2025	Extract from the National Bank of Poland's online banking system containing details on a specific transfer of funds from the Ministry of State Assets to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer

17	Copy of a bank statement confirming the transfer of funds by the Ministry of State Assets to BGK (with reference number 473175172) dated 30 December 2025	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds from the Ministry of State Assets to BGK in a given time period including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
18	Copy of a credit transfer by the Ministry of State Assets to BGK (with reference number 443883361) dated 20 May 2025	Extract from the National Bank of Poland's online banking system containing details on a specific transfer of funds from the Ministry of State Assets to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
19	Copy of a bank statement confirming the transfer of funds by the Ministry of State Assets to BGK (with reference number 443883361) dated 20 May 2025	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds from the Ministry of State Assets to BGK in a given time period including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
20	Copy of a credit transfer by the Ministry of State Assets to BGK (with reference number 456032217) dated 21 August 2025	Extract from the National Bank of Poland's online banking system containing details on a specific transfer of funds from the Ministry of State Assets to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
21	Copy of a bank statement confirming the transfer of funds by the Ministry of State Assets to BGK (with reference number 456032217) dated 21 August 2025	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds from the Ministry of State Assets to BGK in a given time period including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
22	Copy of a credit transfer by the Ministry of State Assets to BGK (with reference number 467038531/1) dated 14 November 2025	Extract from the National Bank of Poland's online banking system containing details on a specific transfer of funds from the Ministry of State Assets to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
23	Copy of a bank statement confirming the transfer of funds by the Ministry of	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds from the Ministry of State

	State Assets to BGK (with reference number 467038531/1) dated 14 November 2025	Assets to BGK in a given time period including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
24	Copy of a credit transfer by the Ministry of State Assets to BGK (with reference number 466984054) dated 17 November 2025	Extract from the National Bank of Poland's online banking system containing details on a specific transfer of funds from the Ministry of State Assets to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
25	Copy of a bank statement confirming the transfer of funds by the Ministry of State Assets to BGK (with reference number 466984054) dated 17 November 2025	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds from the Ministry of State Assets to BGK in a given time period including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
26	Copy of a credit transfer by the Ministry of State Assets to BGK (with reference number 473309475/1) dated 29 December 2025	Extract from the National Bank of Poland's online banking system containing details on a specific transfer of funds from the Ministry of State Assets to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
27	Copy of a bank statement confirming the transfer of funds by the Ministry of State Assets to BGK (with reference number 473309475/1) dated 29 December 2025	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds from the Ministry of State Assets to BGK in a given time period including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
28	Copy of a credit transfer by the Ministry of State Assets to BGK (with reference number 473178531) dated 30 December 2025	Extract from the National Bank of Poland's online banking system containing details on a specific transfer of funds from the Ministry of State Assets to BGK including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred, (iv) the date of the transfer operation; and (v) the subject of the transfer
29	Copy of a bank statement confirming the transfer of funds by the Ministry of State Assets to BGK (with reference number 473178531) dated 30	Extract from the National Bank of Poland's online banking system containing details on the transfer of funds from the Ministry of State Assets to BGK in a given time period including: (i) the sender account number; (ii) the recipient account number, (iii) the amount transferred,

	December 2025	(iv) the date of the transfer operation; and (v) the subject of the transfer
30	Copy of the Implementing Agreement entrusting BGK with tasks linked to the implementation of investment B2.1.1, including annexes, signed on 21 November 2024	The Implementing Agreement signed between the State Treasury-Minister for Climate and the Environment and BGK concerning the implementation of tasks related to investment B2.1.1.

3. Analysis:

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

Poland shall transfer EUR 2 226 154 567 to BGK for the Facility.

Poland transferred EUR 2 226 154 567 to BGK when calculated in accordance with the exchange rate determined in Council Implementing Decision 9590/25** + ADD 1** of 20 June 2025 (recital 26), through 14 transfers. All these transfers were made to one of the two bank accounts held by BGK established specifically for expenditures for the implementation of measure G3.1.5 as set out in paragraphs 4(5) and 4(6) of the Implementing Agreement between the Ministry of State Assets and BGK (point 30 of the evidence provided).

- Poland transferred EUR 2 225 795 129,27 to BGK for the implementation of investment G3.1.5 to the designated bank accounts held by BGK through transfers on 17 January 2025 (points 2 and 3 of the evidence provided), 31 January 2025 (points 4 and 5 of the evidence provided), 28 February 2025 (points 6 and 7 of the evidence provided), 1 July 2025 (points 8 and 9 of the evidence provided), 5 September 2025 (points 10 and 11 of the evidence provided), 3 November 2025 (points 12 and 13 of the evidence provided), 29 December 2025 (points 14 and 15 the evidence provided) and 30 December 2025 (points 16 and 17 of the evidence provided).

- Poland transferred EUR 359 437,67 to BGK for the BGK management fee to the designated bank accounts held by BGK through transfers on 20 May 2025 (points 18 and 19 of the evidence provided), 21 August 2025 (points 20 and 21 of the evidence provided), 14 November 2025 (points 22 and 23 of the evidence provided), 17 November 2025 (points 24 and 25 of the evidence provided); 29 December 2025 (points 26 and 27 of the evidence provided) and 30 December 2025 (points 28 and 29 of the evidence provided).

At EUR 2 226 154 567, the combined value of the transfers to BGK is equal to the EUR 2 226 154 567 (EUR 2 225 795 129,27 + EUR 359 437,67) referred to in the description of milestone G19L and therefore the Ministry has completed the investment.

4. Commission Preliminary Assessment: Satisfactorily fulfilled.