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ANNEX

ANNEX

to the

Proposal for a COUNCIL IMPLEMENTING DECISION

amending Implementing Decision (EU) (ST 9728/22 INIT; ST/9728/22 ADD 1) of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland

{SWD(2024) 169 final}

ANNEX

SECTION 1: REFORMS AND INVESTMENTS UNDER THE RECOVERY AND RESILIENCE PLAN

1. Description of Reforms and Investments

A. COMPONENT A: 'RESILIENCE AND COMPETITIVENESS OF THE ECONOMY'

This component of the Polish Recovery and Resilience plan contributes to addressing several challenges related to the resilience and competitiveness of the Polish economy. The first overarching challenge is linked to the investment climate and business environment, which have been hindered in recent years by regulatory deficiencies, burdensome administrative requirements and procedures, and frequent changes to key laws. Second, Poland has yet to increase its innovation capacity to upgrade its growth model from cost-competitiveness towards sustainability and higher value-added activities. Total Research and Development (R&D) expenditure remains low at 1,4% of GDP vs. 2,3% in the EU in 2020. Although business expenditure on R&D has more than quadrupled in the past ten years, it remains below the EU average. Third, the digital transformation and other economic transitions require efforts to improve the labour market relevance of skills and modernisation of vocational education and training. Fourth, women, older people, persons with disabilities, and those with lower qualifications participate in the labour market much less than in many other EU countries. This results from several factors, including a limited access to childcare and long-term care, as well as a low statutory and effective retirement age. Moreover, labour market flexibility is limited by special pension regimes and a lack of flexibility in working-time arrangements. Finally, the share of temporary employment contracts remains high, even though it has been consistently declining.

The main objective of the component is to boost investment, increase productivity, and enhance the competitiveness and resilience of the Polish economy. To that end, the component aims at the following: i) strengthen the sustainability and adequacy of the fiscal framework; ii) reduce regulatory and administrative burden to businesses and entrepreneurs; iii) support the digital and green transition and the resilience of key sectors of the economy, including the agri-food sector; iv) improve the innovation ecosystem; v) foster the labour market relevance of skills and improve lifelong learning; vi) increase labour market participation and increase the effective retirement age; vii) improve access to and the quality of childcare for children below the age of 3 and viii) increase the effectiveness of public employment services.

The component addresses the following Country-Specific Recommendations issued for Poland in the framework of the European Semester in 2019 and 2020, notably: Country Specific Recommendations 3, 2019 and 4, 2020 related to improving the investment climate and regulatory environment, in particular by strengthening the role of public consultations in the legislative process. The component further addresses: Country-Specific Recommendations 1, 2019 and 1, 2020 regarding improving the efficiency of public spending and the budgetary process as well as supporting through public measures the economic recovery; Country-Specific Recommendation 2, 2019 related to the adequacy of future pension benefits and the sustainability of the pension system, in particular by taking measures to increase the effective retirement age, as well as to take steps to increase labour market participation, including by improving access to childcare and long-term care, and remove remaining obstacles to more permanent types of employment, and finally through measures to increase the labour market relevance of skills and improve lifelong learning; Country-Specific Recommendation 3, 2019 by strengthening the innovative capacity of the economy, including by supporting research institutions and their closer collaboration with business.

It is expected that no measure in this component does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the Do No Significant Harm (DNSH) Technical Guidance (2021/C 58/01).

A.1. Description of the reforms and investments for non-repayable financial support

Sub-component A1 – Reducing the impact of COVID-19 on businesses

A1.1 Reform of the fiscal framework

The overarching objective of the reform is to increase the transparency and efficiency of public spending. To that end, the reform aims at: (i) enabling a more efficient management of public funds; (ii) enhancing the accountability in the management of public funds; (iii) increasing the sustainability of public finances and preventing an unsustainable increase of expenditure.

The reform shall consist of the implementation of two legislative measures. First, the Act on Public Finances shall be amended by including a new classification system, a new model of budget management and a redefined medium-term budgetary framework. A new budgetary system shall be established as a result of the amendment. Secondly, the Act on Public Finances shall be amended by extending the scope of the Stabilising Expenditure Rule to more units of general government, specifically special-purpose funds.

The implementation of the reform shall be completed by 31 March 2025.

A1.2 Further reducing regulatory and administrative burden

The overarching objective of the reform is to reduce the administrative and regulatory burden affecting businesses in Poland, as well as to foster private investment, particularly in SMEs. To that end, the reform aims at (i) simplifying administrative and legal procedures, (ii) minimising legal requirements for businesses and entrepreneurs, (iii) speeding up decision-making.

The reform shall consist of one legislative package. The 'Legal shield' (*Tarcza prawna*) shall introduce the following legal provisions: (i) make electronic procedures the dominant channel for dealing with at least eight administrative and legal procedures, including submissions of declarations by tourist operators and entrepreneurs to the Insurance Guarantee Fund; (ii) simplify administrative procedures, in particular related to the seafarer's professions and trade and commerce of alcoholic beverages; (iii) reduce the use of the two-instance procedure in at least ten procedures related in particular to geological resources; (iv) limit the number of documents and formalities required in administrative procedures in, for example, spatial planning and construction processes; and (v) prolong the deadlines for certain administrative procedures, for instance, for registering a car bought in another Member State.

The implementation of the reform shall be completed by 30 June 2023.

A1.2.1 Investments for enterprises in products, services and competences of employees and staff related to the diversification of activities

The overarching objective of this investment is to support the resilience of SMEs and micro-enterprises in the sectors most affected by the COVID-19 pandemic in Poland, namely in the sectors of HoReCa, tourism and culture. To that end, the investments shall aim to encourage the upscaling and diversification of the activities carried out by SMEs and micro-enterprises in these sectors.

The investment shall consist of the implementation of the following three types of activities:

- Investments in the design and production of their goods and services, such as: (i) purchase of machinery and equipment necessary to launch new products / services; (ii) construction works, including the construction of new production lines; (iii) investments related to the green transition, particularly to encourage waste prevention by design, recycling/reuse of waste and to implement renewable energy solutions;
- Consulting services for the implementation of projects;
- Upskilling/reskilling employees by providing training in the field of new IT solutions, new technologies, customer needs analysis, information / data management, as well as risk-management.

The measure shall ensure a balanced implementation of all the types of projects described, considering both the specific needs of beneficiaries and the objectives of the RRF Regulation.

The implementation of the investment shall be completed by 30 June 2026.

A1.3 Land-use planning reform

The overarching objective of the reform is to create a stable and predictable investment climate for the construction sector, as well as fight the uncontrolled spread of buildings into peri-urban areas, especially in the largest cities. To that end, the aim of the reform is to (i) streamline existing legislation and improve the legal framework for land-use planning at municipal level; (ii) create transparent and clear rules for land development at municipal level, in particular by providing access to clear, digital and reliable information on the development of land in municipalities; (iii) enhance the participation of stakeholders and social partners in the drafting of municipal general plans.

The reform shall consist of the adoption of a new law on spatial planning. The law shall: (i) introduce a requirement for all municipalities to prepare and adopt general spatial development plans, to be converted into local legislation, which shall lay down the general rules for building in the municipal area; (ii) introduce a requirement that obliges investors to carry out additional projects for the benefit of the municipality when building new development projects, with a view to, inter alia, reduce the development of housing without a sufficient provision of services; (iii) define the process in which stakeholders may participate in the drafting of strategies and general plans in municipalities.

The implementation of the reform shall be completed by 31 March 2023.

A1.3.1 Implementation of the land-use planning reform

The investment shall support the implementation of the new spatial planning reform set out in reform A.1.3 of Component A. The investment shall provide support to municipalities for the preparation of general spatial development plans with the objective that 80% of municipalities in Poland adopt new general spatial development plans. The investment shall consist of three types of actions: (i) provision of technical support for the preparation of general spatial development plans; (ii) provision of educational material to municipalities (such as webinars and handbooks); (iii) provision of targeted training for planners involved in the development of general plans in municipalities, with a view to train at least 1700 staff.

The implementation of the investment shall be completed by 30 June 2026.

A1.4 Reform to improve the competitiveness and protection of producers/consumers in the agricultural sector

The overarching objective of the reform is to strengthen the position of consumers and producers in the agri-food supply chain with a view to enhance the investment and resilience of all actors in the agri-food sector, particularly SMEs and small producers. To that end, the reform aims at: (i) creating a set of principles and good practices in vertical relations in the agri-food supply-chain; (ii) improving the system of enforcement of contracts in the agri-food sector to prevent the exploitation of contractual advantages; and (iii) enhancing market transparency.

The reform shall consist of a new law to combat the unfair use of contractual advantages in the agri-food sector, which shall go beyond the Unfair Trading Practices Directive 2019/633. The reform shall consist of:

i. In addition to the list of Unfair Trading Practices set out in the Directive 2019/633, the reform shall introduce an open definition of unfair trading practices. In particular, such additional trading practices shall be identified as unfair by the Office of Competition and Consumer Protection (UOKiK) if (i) they are contrary to the requirements of good commercial conduct; (ii) and they materially distort or are likely to materially distort the interests of the other contract parties.

ii. The reform shall protect all trading operators, including buyers of agricultural and food products.

The reform shall also include the drafting of a mid-term review of the new law, which shall include an assessment of whether the objectives have been achieved and identify avenues for action to tackle potential problems of implementation.

The implementation of the reform shall be completed by 30 June 2025.

A1.4.1 Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of entities in the chain

The overarching objective of this investment is to enhance the competitiveness and resilience of the agri-food and fisheries sector in Poland. To that end, the investment aims to (i) support the green and digital transition in the agri-food and fisheries sector; (ii) shorten and build resilience on the agri-food and fishery and aquaculture supply chain, in particular by supporting local SMEs, small producers and fishermen; (iii) avoid food waste and address white spots and technical barriers related to food redistribution.

The investment shall consist of the following initiatives:

- Construction and modernisation of local storage and distribution centres, wholesale markets, local food markets and cooperatives, including the modernisation of logistics and ICT infrastructure.
- Support to SMEs and micro enterprises in agri-food processing, including in the fishery and aquaculture sector, which shall entail the purchase of machinery and equipment, including transport equipment, as well as the expansion and modernisation of plant infrastructure.
- Support to farmers and fishermen for the processing and marketing of agricultural and food products, including the construction and modernisation of infrastructure, and the purchase of new machinery and equipment for the processing, transport and storage of products. The support shall also include the organization of agri-food product sales on the internet along with the organization of deliveries.

- Support to charitable organisations in the agri-food sector for the modernisation of buildings, infrastructure, and equipment, including transport equipment. The support shall include the development of IT systems and digital applications.
- Support for agricultural producers to implement Agriculture 4.0 solutions. This includes the purchase of sensors, tables and digital equipment, as well as the purchase and maintenance of digital solutions, such as applications and software.
- Support to agricultural and fishery and aquaculture producers related to the green transition. This shall include the renovation of producers' infrastructure, including the replacement of roofs that contain materials harmful to health or the environment, the thermal modernisation of buildings, the replacement of electrical and ventilation systems with energy-efficient ones, as well as the replacement of pole carriers impregnated with creosote in hop plantations.
- Support to agricultural advisory units and agricultural schools concerning modernisation of the teaching and demonstration base for the needs of education in the field of agriculture 4.0.

It is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C 58/01).

This includes that:

- Trucks and other heavy-duty vehicles purchased shall only be zero-emission[1], low-emission[2], or LNG/CNG trucks running on biogas/biomethane. Special purpose vehicles shall comply with the same rules set out above. For those vehicles using biofuels, bioliquids and biomass fuels, the following conditions shall be met: (i) meets the sustainability and greenhouse gas emission savings criteria set out in Articles 29-31 and the rules on food and feed based biofuels set out in Article 26 of the Renewable Energy Directive (*Directive 2018/2001/EU (REDII*), and related implementing and delegated acts; and (ii) provides assurance that exclusively REDII compliant biofuels, bioliquids and biomass fuels are used by the vehicles purchased under a scheme support by the RRF; and (iii) is complemented by 'flanking measures' that substantiate that the biofuels, bioliquids and biomass fuels share of the national mix is increased over time.
- All building renovations shall be done in compliance with the Energy Performance of Buildings Directive (*Directive 2018/844/EU*).
- Biogas energy production facilities shall meet the sustainability and greenhouse gas emission savings criteria set out in Articles 29-31 and the rules on food and feed-based biofuels set out in Article 26 of the Renewable Energy Directive (*Directive 2018/2001/EU(REDII)*), as well as related implementing and delegated acts.

The implementation of the investment shall be completed by 30 June 2026.

[1] As defined in Article 3(11) of Regulation 2019/1242: a vehicle without a combustion engine, or with a combustion engine that emits less than 1 g CO2/km.
[2] As defined in Article 3(12) of Regulation (EU) 2019/1242: with CO2 emissions of less than half of the reference CO2 emissions of all vehicles in the vehicle sub-group; reference values differ depending on the type of truck.

Sub-component A2 – Development of the National Innovation System: strengthening coordination, stimulating innovation capacity and cooperation between businesses and research organisations, including in environmental technologies

A2.1 Accelerating robotisation and digitalisation and innovation processes

The reform aims to strengthen demand for knowledge and innovation and their effective deployment in businesses, in the digital economy.

The reform shall consist of the introduction of tax system preferences for companies carrying out the digitisation process through investments in robotisation and digitalisation. The tax relief shall take the form of an extra tax cost deduction to support the purchase of robots.

The implementation of the reform shall be completed by 30 June 2022.

A2.1.1 Investments supporting robotisation and digitalisation in enterprises

The objective of this investment shall be to support projects involving the introduction of innovative solutions aimed at the digital transformation.

The investment shall consist of the digitalisation of business processes, supporting the transition towards Industry 4.0 with a particular focus on robotisation and operational technologies. The investment shall support the use of cloud technologies and artificial intelligence in the integration and management of manufacturing and business processes; implementation of smart production lines, construction of smart factories; the deployment of modern digital technologies that support the transition towards reducing environmental emissions (in particular greenhouse gases) and reducing the use of natural resources and environmental impact of manufacturing and business processes.

The implementation of the investment shall be completed by 30 June 2026.

A2.2 Creating the conditions for the transition to a circular economy model

The objective of the reform shall be to create an appropriate legal framework for the functioning of trade in secondary raw materials. The reform shall introduce end-of-waste regulations for key industrial waste (with the greatest economic potential), and the implementation of a definition of secondary raw material, which would facilitate the circulation and use of waste as secondary raw materials.

The reform shall consist of a framework for the development of the secondary raw materials market to facilitate the management of these materials, which shall result in a reduction of the exploitation of natural resources deposits, replacing natural materials and products. The reform shall lead to a reduction of waste storage on waste heaps.

The implementation of the reform shall be completed by 30 June 2024.

A2.2.1 Investments in the deployment of environmental technologies and innovation, including those related to circular economy

The objective of this investment shall be to support the use of secondary raw materials, including by funding, inter alia, research & development (R&D) infrastructure to develop technologies for the use of waste as secondary raw materials, with the aim of creating a more efficient economy.

The investment shall consist of two actions. The first action shall support projects awarded to SMEs to develop and implement green technologies related to the circular economy, resulting in improved material management, increased energy efficiency and a shift in philosophy of companies towards zero waste.

The implementation of the action shall be completed by 31 March 2025.

Under the second action, projects supporting the development of technologies contributing to the creation of a market for secondary raw materials shall be financed.

The implementation of the action shall be completed by 30 September 2025.

The selection of beneficiaries shall be undertaken in line with specified selection criteria following the principles of non-discrimination and transparency. Projects shall concern to the development and implementation or application of green industry solutions that aim to result in an increase in energy efficiency in production and operational processes or reduction of waste from production and operational processes or re-using or recycling of waste or reduction of GHG emissions from production and operational processes. 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[3]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[4]; (iii) activities related to waste landfills, incinerators[5] and mechanical biological treatment plants[6]; and (iv) activities where the long-term disposal of waste may cause harm to the environment.

A2.3 Providing the institutional and legal basis for the development of the unmanned aerial vehicles (UAVs)

The objective of the reform shall be to set up an entity to support the testing and implementation of new UAV-based solutions, in particular in urbanised areas.

The reform shall grant the Polish Air Navigation Services Agency the right to own equity in commercial companies and shall authorise it or its subsidiaries to conduct pilot projects supporting the implementation of business models and services based on UAVs. The Polish Air Navigation Services Agency shall also act as a provider of specialized services for UAVs within the planned network of competence centres.

The implementation of this reform shall be completed by 30 June 2023.

[3] Except projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01).

[4] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the EU Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[5] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[6] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

A2.3.1 Development and equipment of competence centres (specialist training centres, implementation support centres, observatories) and unmanned vehicle industry management infrastructure, as an ecosystem of innovation

The objective of this investment is to establish an integrated system of competence centres and infrastructure for unmanned vehicles.

The investment shall consist of the implementation of local centres equipped with infrastructure for unmanned vehicles. Local centres and/or infrastructures shall be implemented in ten locations. The service developed in the first competence centre (milestone A36G) shall form the basis for the tasks carried out in the remaining nine competence centres, under milestones A34G and A35G. The key elements of the supported project shall be terrestrial infrastructure, local data and traffic management centres along with digital services and producers implemented.

The second element of the investment shall consist of implementation of services for unmanned vehicles that aim to enable the advanced flights of unmanned aerial vehicles on a mass scale, in the area assigned to each competence centre.

The implementation of the investment shall be completed by 30 June 2026.

A2.4 Strengthening cooperation mechanisms between science and industry

The reform shall consist of two actions. The objective of the first action is to allow universities and research institutes to become shareholders in companies. This aims to lead to greater interdisciplinary and flexibility of technology transfer.

The first action under this reform shall consist of broadening the categories of entities with which universities shall be able to establish special purpose vehicles. These shall be research institutes, institutes of the Polish Academy of Sciences and institutes of the Łukasiewicz Research Network. The reform shall allow for creation of special purpose vehicles designed specifically for commercialization of R&D results.

The implementation of this reform was to be completed by 31 March 2022.

The second action under this reform shall establish, for the research institutes and subordinated units under the supervision of the Ministry of Agriculture and Rural Development, rules for the use of laboratories, research infrastructure and knowledge transfer within science-science and science-business cooperation. The rules for granting aid shall follow the principles of non-discrimination and transparency.

The implementation of this reform was to be completed by 31 March 2022.

A2.4.1 Investment in the development of research capacities

The objective of this investment is to ensure closer cooperation among research and innovation institutions as well as between scientific institutions and the business sector. It shall contribute to increasing high-quality R&D results with high commercialisation potential.

This investment shall consist of the funding of research infrastructure within the Łukasiewicz Research Network, the Polish Roadmap for Research Infrastructure and within the agri-food institutes and subordinated units under the supervision of the Ministry of Agriculture and Rural Development.

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[7]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[8]; (iii) activities related to waste landfills, incinerators[9] and mechanical biological treatment plants[10]; and (iv) activities where the long-term disposal of waste may cause harm to the environment.

The implementation of the investment shall be completed by 30 June 2026.

Sub-component A3 – Education for the modern economy

A3.1 Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirements due to the introduction of new technologies in the economy and the green and digital transformation

The main aim of the reform is to prepare the workforce for the modern economy and to improve the matching of skills and qualifications with labour market requirements, linked to the introduction of new technologies in the economy and the green and digital transformation.

This reform shall aim at establishing Sectoral Skills Centres and amending relevant legislation to provide targeted upskilling and reskilling services. The objective of the reform shall include supporting the cooperation of employers with vocational education providers, contributing to the dissemination of innovative solutions, and supporting innovation in vocational training. Inclusion of persons with disabilities shall also be addressed. As such, the Skills Centres shall complement the existing offer of secondary and higher vocational education and training and lifelong learning.

The reform shall include an amendment of the Education Law and the Teachers Charter. This shall follow a review process in close cooperation with social partners, regional authorities, sectors and other stakeholders. The amendment of the Education Law shall foresee a development plan for the Skills Centres' Network, determine the place and role of Skills Centres in the education and training system, determine the conditions for the employment of staff in the Skills Centres, establish provisions for cyclical reviews to ensure supervision over their management and the sustainability after 2026, and adjust an existing governance system with tailored provisions on the governance of Skills Centres, including employers (including representatives of SMEs), social partners and other relevant stakeholders including regional and local authorities. It shall also include the establishment of financing arrangements (including after EU support ceases), training conditions, provisions for career guidance, and curricula, and it shall identify the types of training provided, the target groups, the types of qualifications and standards, quality assurance and verification mechanisms, and how the sectors shall be linked to the Skills Centres. The amendment to the Teachers' Charter shall allow for

[7] Except projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C 58/01).

[8] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the EU Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[9] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[10] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

the provision of continuous professional training by the Skills Centres to current vocational education teachers.

The reform shall also aim to adapt the coordination of vocational education and training, higher education and lifelong learning in the regions, with a view to creating sustainable and effective methods of cooperation and interaction between different stakeholders in the area of skills development that are part of the different governance structures (such as educational institutions, labour market institutions, enterprises and employers' organisations, and local authorities).

This shall be achieved through the entry into force of amendments to several legislative acts, after a review process of existing coordination mechanisms, and in close cooperation with local and regional authorities. The reform shall identify rights and responsibilities of regions in the coordination of skills policies and influence the upskilling offers of lifelong learning institutions based on operationalised implementation programmes for the (national) Integrated Skills Strategy 2030 at regional level. These amendments shall include the legal establishment of Regional Coordination Teams (one in each Polish 'voivodeship') coordinating vocational education and training policy, higher education and lifelong learning; a governance structure that incorporates responsibilities for regions and social partners; an obligation for adopting operationalised implementation programmes for the national Integrated Skills Strategy 2030 at regional level (one in each 'voivodeship'), and to update a programme every five years, and to ensure that the learning offer shall be adapted to the diagnosed skills needs. The amendments shall include provisions for the functioning of the Coordination Office (providing services for the Regional Coordination Teams), and an implementation plan for monitoring and evaluation.

The implementation of the reform shall be completed by 31 March 2025.

A3.1.1 Investments in modern vocational training, higher education and lifelong learning

The investment, linked to reform A3.1, shall aim at the actual creation and full functioning of the network of Sectoral Skills Centres to support the development of modern vocational training, higher education and lifelong learning. This shall include the creation of the Skills Centres and provision of vocational training courses and curricula, including for adults, students, young people, vocational education and training teachers, and employees. The investment shall not include the purchase of land.

For the provision of up- and re-skilling and training curricula in the Skills Centres, including certification of learning outcomes, 24 000 learners shall receive training in all Centres. Of these learners, at least 60% shall be adults (at least 25 years old – not including vocational education and training teachers); at least 20% of learners shall be young people (between 14 and 24 years old); at least 10% of learners shall be current vocational education and training teachers, who shall participate in the training in the first two years of operation of the Skills Centres (following the reform of the Teachers Act). Finally, each upskilling programme shall include at least a digital dimension and a green dimension, based on the best available knowledge and science. At least 90 sectoral organisations shall be included in the Skills Centres (for whom training shall be provided).

The investment shall also set up at least 14 functioning Regional Coordination Teams, with an overall objective to reach 16 Regional Coordination Teams (one for each 'voivodeship'). These Teams shall coordinate policy in vocational education and training and lifelong learning. The investment shall include support and development of coordination mechanisms at central and regional level, as well as support for activities of the regional teams to perform their tasks.

In addition, with an overall objective to develop 16 operationalised implementation programmes at regional level (one for each 'voivodeship'), at least 14 operationalised implementation programmes at regional level shall be developed by the established Regional Coordination Teams for vocational

education and training and lifelong learning. These shall be implementation programmes for the national Integrated Skills Strategy 2030 at regional level.

The implementation of the investment shall be completed by 30 June 2026.

Sub-component A4 – Increasing structural matching, efficiency and crisis resilience of the labour market

A4.1 Effective institutions for the labour market

The overarching objective of the reform is to increase the labour market participation with a view to contributing to higher productivity, crisis resilience and global competitiveness of the Polish economy. Another objective is to bring new flexibility and security in the Polish labour market. To that end, the reform aims at: (i) redesigning the way the public employment services operate and enhancing active labour market policies; (ii) easing the hiring process of foreign workers; (iii) easing recruitment procedures by implementing new provisions on electronic contracts; and (iv) exploring ways for enhancing the use of collective agreements and of a single labour contract.

The reform shall consist of the entry into force of new legislation on public employment services, on the employment of third country nationals, and on the electronic conclusion of certain job contracts. Moreover, the reform shall consist of an adoption of a new standards and performance framework on the functioning and coordination of the public employment services. A consultation process of social partners on the potential for collective agreements and a comprehensive study on the potential role of a single labour contract shall be conducted. Relevant reform priorities, as identified in the consultation and in the study, shall be implemented through entry into force of an amendment of relevant laws.

The implementation of the reform shall be completed by 31 December 2024.

A4.1.1 Investment in support of labour market institution reform

The overarching objective of this investment is to increase the capacity of the public employment services to support the functioning of the labour market. To that end, the investment shall aim to digitise services and tools used by the public employment services, to train the staff of the public employment services, and to carry out an information campaign on the new services offered by the public employment services, also to their first-time future users.

The investments shall consist of (i) digitalisation of public employment services' processes and (ii) training courses for the public employment services' staff.

The implementation of the investment shall be completed by 30 June 2026.

A4.2 Reform to improve the labour market situation of parents by increasing access to high-quality childcare for children up to the age of three

The overarching objective of the reform is to ease the access to childcare facilities for children up to the age of three and to ensure high education and quality standards for childcare services. To that end, the aim of the reform is to (i) streamline the management of domestic and external funds for creation and functioning of the childcare facilities; (ii) implement a stable long-term domestic financing of the childcare services for children up to the age of three; as well as (iii) implement a set of binding minimum education and quality standards for childcare facilities.

The reform shall consist of the adoption of an amendment to the law on the care of children up to three years of age and of setting up a dedicated multi-annual programme for the creation and

functioning of the childcare facilities. Among others, the amendment shall bring together the management of three distinct financing sources for the creation and functioning of childcare facilities: domestic financing, European Social Fund+ and the Recovery and Resilience Facility. The reform shall also consist of designing a relevant scheme and ensuring sufficient funds to set up a stable long-term domestic financing of childcare services for children up to the age of three. Finally, the reform shall consist of carrying out a strategic review of existing care and educational standards for children under three years of age, developing relevant educational guidance and supports for childcare facilities, and implementing relevant legal changes based on this review with a view to setting up a set of binding minimum education and quality standards for childcare facilities to support the high quality of education and care from an early age.

The implementation of the reform shall be completed by 30 June 2024.

A4.2.1 Support for childcare facilities for children up to three years of age (nurseries, children's clubs) under Maluch+

The overarching objective of this investment is to increase the availability of childcare facilities up to the age of three by subsidising the costs of construction of childcare facilities and setting up a financing management system of childcare facilities for children up to the age of three. To that end, the investment shall aim to (i) implement an IT system to manage the financing and creation of childcare facilities for children up to the age of three, and to (ii) create new places in childcare facilities (nurseries, children's clubs) for children up to three years of age.

The investment shall consist of a development and a rollout of an IT system to manage the financing and creation of childcare facilities for children up to the age of three. The system shall combine different sources of financing childcare (European funds, national financing from the central budget, local governments financing).

The investment shall also consist of the creation of 47500 new places in nurseries and children's clubs through the construction of new facilities and the refurbishment (renovations and adaptations) of existing ones. Exceptionally, if needed, this may include the purchase of real estate and infrastructure (the purchase of land or premises).

A clear delineation between the funding from the Recovery and Resilience Facility and other European funding shall be respected. The implementation of the investment shall be completed by 30 June 2026.

A4.3 Implementation of the legal framework for the development of the social economy

The overarching objective of the reform is to increase the professional activity rate of people at risk of social exclusion and to support the deinstitutionalisation of social services. To that end, the aim of the reform is to define in the legislation a framework for the functioning of social economy actors.

The reform shall consist of an adoption of a law on the social economy. The law shall define the basic rules related to this sector, including in particular the principles of functioning and supporting a social enterprise, new modes of cooperation between social economy entities and the local government in the implementation of social services, as well as the principles of policy coordination in the field of social economy development.

The implementation of the reform shall be completed by 30 June 2022.

A4.3.1 Investment support programmes making it possible, in particular, to develop activities, increase participation in the provision of social services, improve the quality of reintegration into social economy entities

The overarching 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. To that end, the investment shall aim to help entities to obtain a social enterprise status and to maintain jobs in social economy entities.

The investment shall consist of the preparation and implementation of programmes providing grants to eligible entities. The targets to measure the achievement of the investment shall be (i) to grant the social enterprise status to 1400 entities and (ii) to provide financial support to at least 1000 social entities.

The selection of beneficiaries shall be undertaken in line with specified selection criteria that shall respect the principles of non-discrimination and transparency.

The implementation of the investment shall be completed by 31 December 2025.

A4.4 Making forms of employment more flexible and introducing remote work

The overarching objective of the reform is to make it easier to reconcile family and professional responsibilities and help people from groups with lower labour participation rates to find regular employment. To that end, remote work and flexible forms of organisation of working time shall be enshrined in the Labour Code.

The reform shall consist of the adoption of an amendment to the Labour Code. The amendment shall allow remote work anytime, and not only in extraordinary circumstances, and implement flexible forms of working time arrangements. The amendment shall also define several operational arrangements of remote and flexible work, including: (i) the possibility to work remotely outside the place of employment, based on arrangements between the worker and the employer, (ii) a definition of rules on the work tools to be provided by the employer, and (iii) the creation of a framework for health and safety principles applicable to the remote work.

The implementation of the reform shall be completed by 30 September 2022.

A4.5 Extend careers and promote working beyond the statutory retirement age

The overarching objective of the reform is to increase workers' ability and motivation to remain in the labour market beyond the retirement age. To that end, a tax incentive shall be implemented for those who reached the statutory retirement age but prefer to not retire and continue working. Within two years from the implementation of the tax incentive, a report to evaluate its effect on the effective retirement age shall be published.

The reform shall consist of the adoption of an amendment to the act on the personal income tax and of an evaluation of this measure. The amendment shall reduce as from 2023 the personal income tax for those who reached the statutory retirement age but do not want to retire and continue working. Workers falling into the first income tax bracket (PLN 85 528 in 2021) and earning no more than the average gross wage in the national economy in Poland shall be exempted from income tax. The personal income tax rate shall be reduced for other workers with higher earnings who reached the statutory retirement age but do not retire and continue working. Thanks to this tax incentive taxpayers shall earn additional amounts corresponding to the amount of unpaid income tax which aims to incentivise them to extend their careers. Within two years from the introduction of the above measure, a report shall be completed to evaluate the effect of the amendments to the personal income tax on the effective retirement age. This shall analyse the impact on labour market participation, on the sustainability of the pension system, on public finances and on gender equality.

The implementation of the reform shall be completed by 31 December 2024.

A4.6 Increase labour market participation of certain groups by developing long-term care

The overarching objective of the reform is to increase the labour market participation of certain groups, in particular women, by developing the long-term care system in Poland. To that end, a strategic review of the long-term care system shall be performed and followed by relevant legislative changes.

The reform shall consist first of the publication of an analysis of the long-term care system in Poland. The analysis shall in particular explore the possible ways to integrate social and health long-term care, the deinstitutionalisation of these services, put them under a single authority, reduce fragmentation of care provision, create a stable system of adequate financing of the long-term care services, especially the community-based and home care, and introduce a quality framework on long-term care services. The analysis shall also explore ways to revise the care-related benefits to enable continuing working. The analysis shall be done in consultation with relevant stakeholders, including social partners dealing with long-term care provisions, and local authorities.

Second, the reform shall consist in the amendment of relevant laws and the publication of the public expenditure review to evaluate the effectiveness of public finances for long-term care, as well as the adoption of a document proposing a harmonised definition of quality of long-term care in the social and healthcare systems and an integrated system of quality monitoring and evaluation, data gathering and use to implement those reform priorities identified in the analysis.

The implementation of the reform shall be completed by 31 December 2025.

A4.7 Limit the segmentation of the labour market

The overarching objective of the reform is to limit the segmentation of the labour market and increase the social security of certain workers. To that end, all civil-law work contracts shall be made subject to social security contributions, with the exception of mandate contracts concluded with secondary school students and students until 26 years of age.

The reform shall be implemented through a legal act ensuring that employment based on civil-law contracts is subject to social security contributions: pension, disability, accident and occupational disease, and, with the exception of contracts for specific task for which it shall be voluntary, sickness benefits. Moreover, the rule according to which social security contribution is paid on the basis of minimum wage for civil-law contracts shall be abolished.

The implementation of the reform shall be completed by 31 December 2023.

A.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support

A1 – BUSINESS ENVIRONMENT

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
A1G	A1.1 Reform of the fiscal framework	Milestone	Development of a Concept Note on the Standardised Chart of Accounts integrated with budget classification	Publication on the Ministry of Finance website				Q1	2022	Publication of the Concept Note on the Biuletyn Informacji Publicznej (public information website) of the Ministry of Finance. The Concept Note shall present the description and set up of the new classification system.
A2G	A1.1 Reform of the fiscal framework	Milestone	Entry into force of an amendment to the Act on Public Finances prepared by the Ministry of Finance implementing the new budgetary system, including the new classification system, the new model of budget management and the redefined medium-term budgetary framework	Provision in the amendment to the Act on Public Finances indicating its entry into force				Q1	2025	Entry into force of an amendment to the Act on Public Finances in order to implement the new budgetary system, including the new classification system, the new model of budget management and the redefined medium-term budgetary framework. The new classification system shall integrate the existing budgetary classification and performance classification and shall link it with the standard chart of accounts. Transactions shall be recorded on the same basis, which aims to improve the quality of data in budgetary, financial and statistical reporting. The new system shall include a number of separate segments along with data coding structures in these segments, which shall address the information needs of various users of the system.
A3G	A1.1 Reform of the fiscal framework	Milestone	Entry into force of an amendment to the Act on Public Finances extending the scope of the stabilising expenditure rule (SER) to include state special purpose funds	Provision in the amendment to the Act on Public Finances indicating its entry into force				Q3	2021	Entry into force of an amendment to the Act on Public Finances to extend the scope of the stabilising expenditure rule (SER). The assumed effects of the changes include covering a larger number of units of the general government (state special purpose funds) within the scope of the SER, which shall allow for increasing the transparency and efficiency of public finance management. The Ministry of

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										Finance shall be responsible for the preparation of the amendment.
A4G	A1.1 Reform of the fiscal framework	Milestone	Review of the functioning of the stabilising expenditure rule in the years 2019-2023, with a view to: - assessing the effectiveness of the rule, including the application of the exit clause and the return clause - analysing the impact of changes in EU rules on the formula of the stabilising expenditure rule	Publication in the Biuletyn Informacji Publicznej of the Ministry of Finance website				Q1	2025	Publication of a review on the functioning of the stabilising expenditure rule (SER), with a special reference to its scope, after five years of its operation (2019-2023 review). The review shall be published on the Ministry of Finance website. The SER was introduced in 2013 as a tool supporting the conduct of fiscal policy. In 2018, the review of the functioning of the SER for the first five years was carried out. The next review shall cover the years 2019-2023. The analysis of the functioning of the SER shall allow for the preparation of recommendations, regarding among others meeting the targets and parameters of the SER formula and its scope.
A5G	A1.2 Further reducing regulatory and administrative burden	Milestone	Entry into force of a legislative package to reduce administrative burden to businesses and citizens	Provisions in the legislative package indicating its entry into force				Q2	2022	Entry into force of a legislative package that shall aim at eliminating legal barriers affecting the investment climate, in particular by: 1) Simplifying administrative and silent procedures in at least 12 procedures, in particular related to the seafarers professions and trade and commerce of alcoholic beverages; 2) Reducing the use of the two-instance procedure in at least 10 procedures, related in particular to geological resources; 3) Digitalising the way of dealing with requests in at least eight administrative procedures, related for example to the submission of declarations by tourist operators and entrepreneurs to the Insurance Guarantee Fund and the submission of applications for social

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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										benefits by students as well as regarding the geodetic proceedings; 4) Introducing other rationalisations of administrative procedures (such as the limitation of the number of documents or fewer formalities to accomplish) related in particular to introducing a number of improvements in the spatial planning process, in the construction process and in the land consolidation process; 5) Prolonging the deadline for the accomplishment of obligations of entrepreneurs and natural persons towards the administration in some cases of administrative procedures, for example prolonging from 30 to 60 days the deadline for registering a car bought in other Member States or prolonging the deadline for the use of the touristic voucher from 31 March 2022 to 30 September 2022.
A7G	A1.2.1 Investments for enterprises in products, services and competences of employees and staff related to the diversification of activities	Target	T1 - Number of SMEs and micro-enterprises in the HoReCa, culture and tourism sectors that have signed contracts for projects aimed at modernising their business activities		Number	0	1214	Q4	2024	At least 1214 SMEs and micro-enterprises in the HoReCa, culture and tourism sectors have signed contracts for projects aimed at modernising their business activities. The projects shall include the following three types of activities: 1) Investments in the design and production of their goods and services, such as: (i) purchase of machinery and equipment necessary to launch new products / services; (ii) construction works, including the construction of new production lines; (iii) investments related to the green transition, particularly to encourage waste prevention, recycling/reuse of waste and to implement renewable energy solutions;

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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										2) Consulting services for the implementation of projects; 3) Upskilling/reskilling employees by providing training in the field of new IT solutions, new technologies, customer needs analysis, information / data management, as well as risk-management. The investment shall ensure a balanced implementation of all the types of projects described in the target, considering both the specific needs of beneficiaries and the objectives of the RRF regulation. The investments under this measure shall be in full compliance with the DNSH Technical Guidance (2021/C 58/01).
A8G	A1.2.1 Investments for enterprises in products, services and competences of employees and staff related to the diversification of activities	Target	T2 - Number of SMEs and micro-enterprises in the HoReCa, culture and tourism sectors that have modernised their business activities		Number	0	2510	Q2	2026	At least 2510 SMEs and micro-enterprises in the HoReCa, culture and tourism sectors have completed projects aimed at modernising their business activities. The projects shall include the following three types of activities: 1) Investments in the design, and production of their goods and services, such as: (i) purchase of machinery and equipment necessary to launch new products / services; (ii) construction works, including the construction of new production lines; (iii) investments related to the green transition, particularly to encourage waste prevention, recycling/reuse of waste and to implement renewable energy solutions; 2) Consulting services for the implementation of projects; 3) Upskilling/reskilling employees by providing training in the field of new IT

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										solutions, new technologies, customer needs analysis, information / data management, as well as risk-management. The investment shall ensure a balanced implementation of all the types of projects described in the target, considering both the specific needs of beneficiaries and the objectives of the RRF regulation. The investments under this measure shall be in full compliance with the DNSH Technical Guidance (2021/C 58/01).
A12G	A1.3 Land-use planning reform	Milestone	Entry into force of a new act on spatial planning	Provision in the act on spatial planning indicating its entry into force				Q1	2023	Following a public consultation, entry into force of a new act on spatial planning which shall: 1) introduce a requirement for all municipalities to prepare and adopt general spatial development plans, to be converted into local legislation, which shall lay down the general rules for building in the municipal area; 2) introduce a requirement that obliges investors to carry out additional projects for the benefit of the municipality when building new development projects, with a view to, inter alia, reduce the development of housing without a sufficient provision of services; 3) define the process in which stakeholders may participate in the drafting of strategies and general plans in municipalities.
A13G	A1.3.1 Implementation of the land-use planning reform	Milestone	Publication of a document that determines the allocation mechanism and indicative amount	Publication on the Ministry of Economic Development and				Q3	2022	Following a public consultation, publication of a document that determines the allocation mechanism and indicative amount of support that each municipality shall receive for the implementation of

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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			of support to be given to each municipality in Poland for the implementation of the land-use planning reform	Technology website						the land-use planning reform set out in milestone A12G. In particular, the document shall indicate the amount of support to be provided to each municipality and explain for which type of activities the support shall be used for. All municipalities in Poland shall receive support for the implementation of this measure. The amount of support to be allocated to each municipality shall take into account the population and area size of the municipality (more populated/extensive municipalities shall receive more support).
A14G	A1.3.1 Implementation of land-use planning reform	Target	Staff from local authorities and spatial planners that completed a course on the new spatial planning law		Number	0	850	Q2	2024	At least 850 staff from local authorities and spatial planners have finished a course and/or postgraduate studies on the new spatial planning law set out in milestone A12G.
A15G	A1.3.1 Implementation of land-use planning reform	Target	Staff from local authorities and spatial planners that completed a course on the new spatial planning law		Number	850	1 700	Q2	2026	At least 1 700 staff from local authorities and spatial planners that have finished a course and/or postgraduate studies on the new spatial planning law set out in milestone A12G.
A16G	A1.3.1 Implementation of land-use planning reform	Target	Share of municipalities that have started preparing general spatial development plans		% (Percentage)	0	50	Q4	2024	At least 50% of municipalities have started preparing a general spatial development plan, as required by the new law set out in milestone A12G. It shall happen by means of registration in the register of spatial data sets and services.
A17G	A1.3.1 Implementation of land-use planning reform	Target	Share of municipalities that adopted general spatial development plans		% (Percentage)	0	80	Q2	2026	80% of municipalities have prepared and adopted a general spatial development plan, as required by the new law set out in milestone A12G.
A18G	A1.4 Reform to improve the competitiveness and protection of producers/consumers in the agricultural sector	Milestone	Entry into force of a new law to fight against the unfair use of contractual advantages	Provision in the new law to fight against the unfair use of contractual advantages in the				Q1	2022	Following a public consultation, entry into force of a new law to fight against the unfair use of contractual advantages in the agricultural and food trade sector, which shall:

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			in the agricultural and food trade sector	agricultural and food trade sector indicating its entry into force						1) give the basis for a better functioning of the food supply chain and endorse a set of principles on good practices in vertical relations in the food supply chain, as well as ensure a minimum harmonisation of standards as foreseen in the Directive (EU) 2019/633; 2) protect all trade transactions of agricultural and food products against unfair trade practices; 3) go beyond the Directive (EU) 2019/633 of the European Parliament and of the Council of 17 April 2019 on unfair trading practices in business-to-business relationships in the agricultural and food supply chain. This law goes beyond the Unfair Trading Practices Directive in the following ways: (a) While the Directive provides a closed list of Unfair Trading Practices, the new law shall, in addition to this list, introduce an open definition of unfair trading practices. In particular, such additional trading practices shall be identified as unfair by the Office of Competition and Consumer Protection (UOKiK) if (i) they are contrary to the requirements of good commercial conduct; (ii) and they materially distort or are likely to materially distort the interest of the other contract party; (b) While the Directive only protects suppliers of agricultural and food products, the new law shall protect all trading operators, including buyers of agricultural and food products. The reform shall allow the Office of Competition and Consumer Protection to investigate not only the cases submitted

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										by market participants but to undertake its own investigations.
A19G	A1.4 Reform to improve the competitiveness and protection of producers/consumers in the agricultural sector	Milestone	Adoption of a mid-term review of the new law to fight against the unfair use of contractual advantages in the agricultural and food trade sector	Publication on the Office of Competition and Consumer Protection's website				Q2	2025	The review shall include an assessment of whether the objectives of the reform on unfair trade practices in the agri-food sector have been achieved and identify avenues for action to tackle potential problems of implementation.
A20G	A1.4.1 Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of the entities in the chain	Milestone	Adoption of criteria for the selection of beneficiaries for all the projects under this investment	Publication on the website of the Ministry of Agriculture and Rural Development and the Agency for Restructuring and Modernisation of Agriculture the adoption of the criteria for the selection of beneficiaries				Q1	2022	Following a public consultation, adoption of the criteria for the selection of beneficiaries for all the projects under this investment. The selection criteria shall follow the principles of non-discrimination and transparency. The selection criteria shall give preference to the areas of: (i) digitalisation; (ii) job creation; (iii) environmental protection and sustainable food production practices; (iv) the circular economy, including actions related to preventing food waste. The application and verification process shall be carried out by the Agency for Restructuring and Modernisation of Agriculture (ARMA), in order to ensure consistency, transparency, and prevent double funding.
A21G	A1.4.1 Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of the entities in the chain	Target	Distribution and storage centres that have been built or modernised and wholesale markets that have been modernised		Number	0	166	Q2	2026	At least 166 distribution and storage centres and wholesale markets (including cooperatives) built or modernised. The objective is to create a set of independent distribution and storage centres at the local level to diversify and shorten the food supply chain as well as to encourage more sustainable production practices in the agri-food sector, especially by

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										preventing food waste. The investment shall include: (i) Construction or modernisation of buildings and relevant infrastructure, such as storage, packaging, loading and sale facilities, social amenities, and laboratories. Furthermore, the investments shall include the purchase of solar panels, and the construction of heat recovery installations, biomass furnaces, and refrigerants with a reduced or neutral impact on the environment. Modernisation of buildings shall also include investments for the thermo-modernisation of buildings, the construction of waste treatment facilities, and the construction of water and energy saving facilities. (ii) Purchase and installation of machinery and equipment for the storage, sale, packaging, and transport of agri-food products (iii) Purchase and installation of IT systems to support, storage and marketing of food products, including systems related to management and accounting. (iv) Purchase of new specialised means of transport for warehouse management (such as forklifts), and for the transport of agri-food products (such as tanks, silos, cold stores and isotherms). Transport equipment shall be purchased in

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										full compliance with the DNSH Technical Guidance (2021/C58/01)). (v) Investments related to complying with certified quality management systems (vi) Upfront fees for patents and licenses. The investment shall ensure a balanced implementation of all the types of projects described in the target, considering both the specific needs of beneficiaries and the objectives of the RRF regulation. The investments shall be done in compliance with the DNSH Technical Guidance (2021/C 58/01), in particular with regards to requirements related to energy efficiency, transport equipment, renewable energy, and waste management.
A22G	A1.4.1 Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of the entities in the chain	Target	SMEs in the agri-food sector that completed projects to modernise their infrastructure and equipment		Number	0	400	Q4	2024	At least 400 SMEs in the agri-food and fisheries sector completed projects to modernise their infrastructure and equipment. The investments shall include the following type of activities: 1) Construction or modernisation of buildings and relevant infrastructure, such as production and storage facilities and laboratories. The support shall also cover green investments such as the construction of waste storage and management facilities, sewage treatment plants and biogas plants. Furthermore, the investments shall include the purchasing of solar panels, and the construction of heat recovery installations, biomass

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										furnaces, and refrigerants with a reduced or neutral impact on the environment. 2) Purchase and installation of machinery and equipment for the storage, processing and sale of agri-food and fishery and aquaculture products. 3) Purchase and installation of IT systems to support production, storage and sale processes, including management and accounting. 4) Purchase of new zero or low-emission specialized means of transport for warehouse management (such as forklifts), and for the transport of agri-food and fishery and aquaculture products (such as tanks, silos, cold stores and isotherms). 5) Investments related to complying with certified quality management systems. 6) Upfront fees for patents and licenses. The investment shall ensure a balanced implementation of all the types of projects described in the target, considering both the specific needs of beneficiaries and the objectives of the RRF regulation. The investment shall be carried out in full compliance with the DNSH Technical Guidance (2021/C 58/01), in particular with regards to requirements related to energy efficiency, renewable energy, waste management and transport equipment.
A23G	A1.4.1 Investments to diversify and shorten the supply chain of agricultural and food products and build the	Target	SMEs in the agri-food sector that completed projects to modernise their infrastructure and equipment		Number	400	830	Q2	2026	At least 830 SMEs in the agri-food and fisheries sector completed projects to modernise their infrastructure and equipment.

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	resilience of the entities in the chain									The investment shall include the following type of projects: 1) Construction or modernization of buildings and relevant infrastructure, such as production and storage facilities and laboratories. The support shall also cover green investments such as the construction of waste storage and management facilities, sewage treatment plants and biogas plants. Furthermore, the investments shall include the purchasing of solar panels, and the construction of heat recovery installations, biomass furnaces, and refrigerants with a reduced or neutral impact on the environment. 2) Purchase and installation of machinery and equipment for the storage, processing and sale of agri-food and fishery and aquaculture products. 3) Purchase and installation of IT systems to support production, storage and sale processes, including management and accounting. 4) Purchase of new zero or low-emission specialized means of transport for warehouse management (such as forklifts), and for the transport of agri-food and fishery and aquaculture products (such as tanks, silos, cold stores and isotherms). 5) Investments related to complying with certified quality management systems. 6) Upfront fees for patents and licenses. The investment shall ensure a balanced implementation of all the types of projects described in the target, considering both the specific needs of beneficiaries and the objectives of the RRF regulation.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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										The investment shall be carried out in full compliance with the DNSH Technical Guidance (2021/C 58/01), in particular with regard to requirements related to energy efficiency, renewable energy, waste management, and transport equipment.
A24G	A1.4.1 Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of the entities in the chain	Target	Charitable organisations in the food sector that completed projects to modernise their infrastructure and equipment		Number	0	50	Q4	2025	At least 50 charitable organisations in the food sector completed projects to modernise their infrastructure and equipment, with a view to encourage more sustainable food consumption patterns, especially by preventing food waste. The investments shall support the modernisation of infrastructure in charitable organisations including: 1) Construction and adaptation of existing buildings for the storage, preparation and distribution of food. 2) Purchase of cold reservoirs, refrigerators, freezers and power generators. 3) Purchase of machines, devices and equipment for the processing, storage, packaging and distribution of food products and meals. 5) Purchase of devices and IT applications for the management of logistic processes related to the distribution of food. 6) Purchase of specialized means of transport necessary for the collection and transport of food and warehouse management (such as food trucks, isotherm, forklifts and lifts). The investment shall ensure a balanced implementation of all the types of projects described in the target,

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										considering both the specific needs of beneficiaries and the objectives of the RRF regulation. The investment shall be carried out in full compliance with the DNSH Technical Guidance (2021/C 58/01), in particular with regard to requirements related to energy efficiency, renewable energy, waste management, and transport equipment.
A25G	A1.4.1 Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of the entities in the chain	Target	Farmers and fishermen that completed projects to modernise their infrastructure and equipment, shorten food supply-chains and implement agriculture 4.0 solutions in production processes		Number	0	12 000	Q4	2023	At least 12 000 farmers and fishermen completed projects to modernise their infrastructure and equipment, with a view to increase their resilience to future crises and enhance sustainable patterns of production, shorten supply chains and support agriculture 4.0 technologies. The investments shall include: 1) Construction and modernisation of buildings and infrastructure for the processing and storage of agricultural, fishery and aquaculture and food products by farmers. The support shall also include the replacement of materials harmful to the environment and health in buildings used for agricultural production or on land used for agricultural production; 2) Construcation of heat recovery installations, biomass furnaces, and refrigerants with a reduced or neutral impact on the environment. The support shall also include the thermal modernisation of buildings, the construction of waste storage and management plants, sewage treatment plants and biogas plants, as well as the purchase of photovoltaic and solar panels.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										3) Purchase and installation of machinery and equipment for the production, processing and storage of agricultural, fishery and aquaculture products by farmers. 4) Construction or modernisation of places for direct sale of local food products. This shall include the development, adaptation and building of premises for direct sale, as well as the purchase of relevant equipment such as refrigerators, freezers, and processing machines and devices. 5) Purchase and installation of IT systems and digital solutions related to agriculture 4.0 to support production, storage and sale processes for agri-food products. This shall include the purchase of machinery, equipment and software for these purposes, including sensors, IT equipment, and software applications. 6) Purchase of zero/low-emission specialized transport vehicles, such as refrigerator trucks, tank trucks, and isotherm trucks, to support door-to-door sale or transport of agri-food products. 7) Creation of online tools for the sale of agricultural, fishery, aquaculture and food products, as well as support for the organization of deliveries. 8) Upfront fees for patents and licenses. The investment shall ensure a balanced implementation of all the types of projects described in the target, considering both the specific needs of

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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										beneficiaries and the objectives of the RRF regulation. The investment shall be carried out in full compliance with the DNSH Technical Guidance (2021/C 58/01), in particular with regard to requirements related to energy efficiency, renewable energy, waste management, and transport equipment.
A26G	A1.4.1 Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of the entities in the chain	Target	Farmers and fishermen that completed projects to modernise their infrastructure and equipment, shorten food supply-chains and implement agriculture 4.0 solutions in production processes		Number	12 000	42 641	Q2	2026	At least 42 641farmers and fishermen completed projects to modernise their infrastructure and equipment, with a view to increase their resilience to future crises and enhance sustainable patterns of production, shorten supply chains, and support agriculture 4.0 technologies. The investments shall include: 1) Construction and modernisation of buildings and infrastructure for the processing and storage of agricultural, fishery and aquaculture and food products by farmers. The support shall also include the replacement of materials harmful to the environment and health in buildings used for agricultural production or on land used for agricultural production; 2) Construction of heat recovery installations, biomass furnaces, and refrigerants with a reduced or neutral impact on the environment. The support shall also include the thermal modernisation of buildings, the construction of waste storage and management plants, sewage treatment plants and biogas plants, as well as the purchase of photovoltaic and solar panels.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										3) Purchase and installation of machinery and equipment for the production, processing and storage of agricultural, fishery and aquaculture products by farmers. 4) Construction or modernisation of places for direct sale of local food products. This shall include the development, adaptation and building of premises for direct sale, as well as the purchase of relevant equipment such as refrigerators, freezers, and processing machines and devices. 5) Purchase and installation of IT systems and digital solutions related to agriculture 4.0 to support production, storage and sale processes for agri-food products. This shall include the purchase of machinery, equipment and software for these purposes, including sensors, IT equipment, and software applications. 6) Purchase of zero/low-emission specialized transport vehicles, such as refrigerator trucks, tank trucks, and isotherm trucks, to support door-to-door sale or transport of agri-food products. 7) Creation of online tools for the sale of agricultural, fishery, aquaculture and food products, as well as support for the organization of deliveries. 8) Upfront fees for patents and licenses. The investment shall ensure a balanced implementation of all the types of projects described in the target, considering both the specific needs of beneficiaries and the objectives of the RRF regulation. The investment shall be carried out in full compliance with the DNSH Technical

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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										Guidance (2021/C 58/01), in particular with regard to requirements related to energy efficiency, renewable energy, waste management and transport equipment.
A26a G	A1.4.1 Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of the entities in the chain	Target	Implemented projects to modernise the teaching and demonstration base for education in agriculture 4.0		Number	0	50	Q2	2026	At least 50 projects to modernise the teaching and demonstration base for agriculture 4.0 shall be implemented by agricultural advisory units and agricultural schools. The projects shall include the purchase, assembly and commissioning of equipment, information systems and digital solutions in the field of agriculture 4.0.

A2 – INNOVATION

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
A27G	A2.1 Accelerating robotisation and digitalisation and innovation processes	Milestone	Entry into force of a new law for supporting the automation and digitisation and innovation of enterprises by introducing a tax relief for robotisation	Provision in the new law for supporting the automation and digitisation and innovation of enterprises indicating its entry into force				Q2	2022	A new law shall introduce a tax relief so that an entrepreneur shall be entitled to an additional write-off of part of the robotisation costs from the tax base at the end of the tax year. The tax relief shall be available to all entrepreneurs regardless of their size and place of business. The following costs shall be considered to be eligible: • costs of purchasing new robots, • machines and peripheral devices for robots functionally related to them • machines, devices and other things functionally related to robots, used to ensure ergonomics and work safety • machines, devices or systems for remote management, diagnosis, monitoring or servicing of robots • human-machine interaction devices for cobots or high- sensitivity robots • costs of intangible assets concerning fixed assets mentioned above • costs of training services concerning robots • fees referred to leasing agreement concerning fixed assets listed above, if after the end of the basic period of the leasing contract the ownership of the fixed assets is transferred to the taxpayer. It is expected that this measure does not do significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical

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										Guidance (2021/C 58/01). In particular, the reform shall support low-impact investments which are technologically neutral at the level of their application.
A28G	A2.1.1 Investments supporting robotisation and digitalisation in enterprises	Target	T1 - Implementation of projects related to robotisation, artificial intelligence or digitalisation of processes, technologies, products or services		Number	0	6	Q4	2024	Number of fully implemented projects related to robotisation, artificial intelligence, or digitisation of processes, technologies, products or services. In particular, the projects shall cover at least one of the subjects listed: - the full implementation of innovative digital solutions, including digitalization of business processes, - supporting the transformation towards Industry 4.0 with particular emphasis on robotisation and operating technologies, - the use of cloud technologies and artificial intelligence in the integration and management of production and business processes, - the integration of particular elements of business processes, - the full implementation of Machine to Machine (M2M) communication technologies, use of the Industrial Internet of Things (IoT) with the application of advanced information processing methods, - the full implementation of intelligent production lines, construction of intelligent factories (Smart factory), - the creation of digital domain platforms and integration of existing domain systems, - the full implementation of dedicated systems that automate processes in the area of digital security with the use of cloud technologies and artificial intelligence, - the full implementation of modern

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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										digital workplaces. The projects aim to be directed mostly to large companies and their employees.
A29G	A2.1.1 Investments supporting robotisation and digitalisation in enterprises	Target	T2 - Implementation of projects related to robotisation, artificial intelligence or digitalisation of processes, technologies, products or services		Number	6	40	Q2	2026	Additional at least 34 fully implemented projects related to robotisation, artificial intelligence, or digitisation of processes, technologies, products or services meeting the requirements set out for the measure A28G.
A30G	A2.2 Creating the conditions for the transition to a circular economy model	Milestone	Entry into force of new legislation introducing changes to the legislative framework to enable trade in secondary raw materials	Provision in the new legislation indicating its entry into force				Q2	2024	The new legislation shall enable trade in selected secondary raw materials. The legislation shall enable the facilitated management of these materials, which shall result in a reduction of the exploitation of natural resources deposits, replacing natural materials and products, and shall reduce waste storage on waste heaps.
A31G	A2.2.1 Investments in the deployment of environmental technologies and innovation, including those related to circular economy	Target	Signed grant agreements for projects awarded to SMEs with solutions to develop and stimulate or apply green technologies (related to the circular economy)		Number	0	100	Q1	2025	Number of signed grant agreements. The selection shall be done under specified selection criteria following the principles of non-discrimination and transparency. The funding shall finance projects of SMEs in compliance with the 'Do no significant harm' Technical Guidance (2021/C 58/01) through the use of an exclusion list and related to development and implementation or application of green industry solutions, which shall be selected based on the highest contribution to the objectives (by measurable and reliable indicators) in one of the following categories: - improvement of material management - increase in energy efficiency in production and operational processes - reduction of waste from production and operational processes - reusing or recycling of waste

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										- reduction of GHG emissions from production and operational processes.
A32G	A2.2.1 Investments in the deployment of environmental technologies and innovation, including those related to circular economy	Target	Signed grant agreements for projects supporting the development of technologies contributing to the creation of a market for secondary raw materials		Number	0	5	Q3	2025	Number of signed grant agreements. The selection shall be done under specified selection criteria following the principles of non-discrimination and transparency. The funding shall finance projects in compliance with the 'Do no significant harm' Technical Guidance (2021/C 58/01) through the use of an exclusion list and related to the use of secondary raw materials, that shall be selected based on the highest contribution to the objectives (by measurable and reliable indicators) of: (a) development of waste conversion technologies, (b) development and implementation of innovative technologies in the field of utilization of waste as secondary raw materials, (c) increasing the amount of recyclable materials and decreasing the amount of primary materials used in production processes, (d) support key design processes for recycling, (e) extending the life of products, (f) decreasing the amount of waste directed to landfills.
A33G	A2.3 Providing an institutional and legal basis for the development of the unmanned aerial vehicles (UAV)	Milestone	Entry into force of an act amending the Act on the Polish Air Navigation Services Agency	Provision in the act amending the Act on the Polish Air Navigation Services Agency indicating its entry into force				Q2	2023	The amending act shall grant the Polish Air Navigation Services Agency (PANSA) the right to own equity in commercial companies and shall authorise PANSA or its subsidiaries to conduct pilot projects supporting implementation of business models and services based on UAV.
A34G	A2.3.1 Development and equipment of competence centres (specialist training centres, implementation support centres,	Target	T2 - Local centres and infrastructure for unmanned vehicles completed by local government or designated entity to operate locally		Number	1	3	Q3	2025	Local centres and/or infrastructure shall be implemented in two additional locations (deployment). The implementation of the digital infrastructure for unmanned vehicles throughout the country shall enable the

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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	observatories) and unmanned vehicle industry management infrastructure, as an ecosystem of innovation									stable, sustainable and safe development of unmanned vehicle applications in various parts of the country, contributing to ensuring territorial cohesion and sustainable development of the country. The key elements of the infrastructure shall be terrestrial infrastructure, local data and traffic management centres along with digital services and procedures implemented.
A35G	A2.3.1 Development and equipment of competence centres (specialist training centres, implementation support centres, observatories) and unmanned vehicle industry management infrastructure, as an ecosystem of innovation	Target	T3 - Local centres and infrastructure for unmanned vehicles completed by local government or designated entity to operate locally		Number	3	10	Q2	2026	Local centres and/or infrastructure shall be implemented in seven additional locations (deployment). The implementation of the digital infrastructure for unmanned vehicles throughout the country shall enable the stable, sustainable and safe development of unmanned vehicle applications in various parts of the country, contributing to ensuring territorial cohesion and sustainable development of the country. The key elements of the infrastructure shall be terrestrial infrastructure, local data and traffic management centres along with digital services and procedures implemented.
A36G	A2.3.1 Development and equipment of competence centres (specialist training centres, implementation support centres, observatories) and unmanned vehicle industry management infrastructure, as an ecosystem of innovation	Target	T1 - Local centres and infrastructure for unmanned vehicles completed by local government or designated entity to operate locally		Number	0	1	Q1	2025	Local centres and/or infrastructure shall be implemented in the first location (deployment). The implementation of the digital infrastructure for unmanned vehicles throughout the country shall enable the stable, sustainable and safe development of unmanned vehicle applications in various parts of the country, contributing to ensuring territorial cohesion and sustainable development of the country. The key elements of the infrastructure shall be terrestrial infrastructure, local data and traffic management centres

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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										along with digital services and procedures implemented. The service shall provide: - autonomous traffic coordination (with particular emphasis on ports and energy infrastructure) - public order services (security and civil protection) The selection of the areas assigned to the provision of the service in all competence centres shall depend on the location and specificities of the competence centre concerned. Service implemented shall enable technology standardisation, gaining social acceptance for the use of unmanned vehicles. Unmanned vehicles services tested and implemented shall mean fully operational services based on hardware and software, and fulfilling business needs of the recipient (user).
A38G	A2.4 Strengthening cooperation mechanisms between science and industry	Milestone	Entry into force of an act amending the law on higher education and science with regard to the catalogue of entities that may create special purpose vehicles together with universities	Provision in the act amending the law on higher education and science indicating its entry into force				Q1	2022	The amending act shall allow for the creation of special purpose vehicles designed especially for the commercialisation of R&D results. This is expected to allow for greater interdisciplinary and flexibility of technology transfer.
A39G	A2.4 Strengthening cooperation mechanisms between science and industry	Milestone	Establishment of rules for the use of laboratories and knowledge transfer of institutes supervised by the Minister of Agriculture and Rural Development	Document containing the established rules				Q1	2022	The rules for the use of laboratories and knowledge transfer shall determine the procedures regarding the use of the research infrastructure within science-science and science-business cooperation. The provisions shall follow the principles of non-discrimination and transparency.

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A40G	A2.4.1 Investment in the development of research capacities	Target	Laboratories with modern research and analytical infrastructure in institutions supervised and/or subordinated to the Ministry of Science and Higher Education and the Ministry of Agriculture and Rural Development		Number	0	48	Q2	2026	Construction and modernisation of laboratories and purchase of mobile laboratories by institutions supervised and/or subordinated to the Ministry of Science and Higher Education, the Ministry of Agriculture and Rural Development and the Main Inspectorate of Agricultural and Food Quality, related to the objectives.

A3 – EDUCATION

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
A41G	A3.1 Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirements due to the introduction of new technologies in the economy and the green and digital transformation	Milestone	Entry into force of the act amending the Education Law, establishing the legal framework for the network of Sectoral Skills Centres, providing targeted upskilling and reskilling highly relevant for the labour market needs	Provision in the act amending the Education Law indicating its entry into force				Q3	2023	The reform of the Education Law shall, after feasibility studies and a review process in close cooperation with social partners, regional authorities, sectors and other stakeholders, establish the legal framework for the network of Sectoral Skills Centres, providing targeted upskilling and reskilling highly relevant for the labour market needs, with as objective to improve the vocational education and training system with more targeted sectoral education centres and better linking education with labour market needs. The Education Law, as amended by the amending act, shall: - Foresee a development plan for the Skills Centres' Network; - Determine the place and role of Skills Centres in the education and training system; - Determine the conditions for the employment of staff in the Skills Centres; - Establish provisions for cyclical reviews in order to ensure supervision over their management and the sustainability after 2026; - Adjust an existing governance system with tailored provisions on the governance of Skills Centres, including employers (including representatives of SMEs), social partners and other relevant stakeholders including regional and local authorities; - Establish financing arrangements (including after EU support ceases), training conditions, provisions for career guidance and curricula; and - Identify the types of training provided, the target groups, the types of qualifications and

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										standards, quality assurance and verification mechanisms, and how the sectors shall be linked to the Skills Centres.
A42G	A3.1 Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirements due to the introduction of new technologies in the economy and the green and digital transformation	Milestone	Entry into force of the act amending the Teachers Act enabling continuous vocational teacher training to be implemented in the Sectoral Skills Centres	Provision in the act amending the Teachers Act indicating its entry into force				Q3	2023	The reform of the Teachers Act shall allow the Sectoral Skills Centres to provide continuous vocational teacher training. The Teachers Act, as amended by the amending act, shall: - determine the framework for the training of teachers in the Skills Centres; - include provisions for the training of teachers for the use of new technologies.
A43G	A3.1 Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirements due to the introduction of new technologies in the economy and the green and digital transformation	Milestone	Entry into force of the acts amending the Act on regional self-government, the Act on labour market institutions, the Act on county self-government and other relevant acts for the coordination of vocational education and training and lifelong learning in the regions	Provisions in the acts amending the Act on regional self-government, the Act on labour market institutions, the Act on county self-government and other relevant acts indicating their respective entry into force				Q1	2025	The amended legislative acts (including the Act on regional self-government, the Act on labour market institutions, the Act on county self-government and other relevant acts) shall, after a review process and in close cooperation with the local and regional authorities, identify rights and responsibilities of regions in the coordination of skills policies and influence the upskilling offers of lifelong learning institutions based on operationalised implementation programmes for the Polish national Integrated Skills Strategy 2030 at the regional level. The amendments shall include: a) The legal set-up and tasks of Regional Coordination Teams for sustainable functioning of regional coordination for the policy in vocational education and training, higher education and lifelong learning; b) The governance structure for regional skills policies including the responsibilities for regions and social partners;

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										c) An obligation for adopting operationalised implementation programmes for the national Integrated Skills Strategy 2030 at regional level, including i) the obligation that an implementation programme is updated every five years; and ii) the obligation to ensure that the learning offer in the vocational education and training and other training providers are adapted in accordance with the diagnosed skills needs; d) Provisions for the functioning of the Coordination Office (providing services for the Regional Coordination Teams); and e) Provisions establishing obligations to monitor and evaluate. The operationalised implementation programmes for the national Integrated Skills Strategy 2030 at regional level shall not affect the institutional autonomy of higher education institutions.
A44G	A3.1.1 Investments in modern vocational training, higher education and lifelong learning	Target	T1 - Establishing a Network of functioning Sectoral Skills Centres providing targeted upskilling and reskilling highly relevant for the labour market needs		Number	0	10	Q1	2024	Full functioning of 10 Sectoral Skills Centres and provision of vocational training courses and curricula including for adults, students, young people, vocational education and training teachers, and employees. This shall include: - construction of Skills Centres; - purchase of equipment (to the extent relevant for the functioning of the Centres); - institutional set-up of the Centres, including the involvement of 90 sectoral organisations; - Hiring of staff; and - Fully functioning Skills Centres. The investment shall be carried out in full compliance with the DNSH Technical Guidance (2021/C 58/01). In particular, the construction of new buildings shall be in compliance with the Near Zero-Energy Buildings standard, as set out

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										in the Energy Performance of Buildings Directive.
A45G	A3.1.1 Investments in modern vocational training, higher education and lifelong learning	Target	T2 - Establishing a Network of functioning Sectoral Skills Centres providing targeted upskilling and reskilling highly relevant for the labour market needs		Number	10	120	Q3	2025	Full functioning of 120 Sectoral Skills Centres and provision of vocational training courses and curricula including for adults, students, young people, vocational education and training teachers, and employees. This shall include: - construction of Skills Centres; - purchase of equipment (to the extent relevant for the functioning of the Centres); - institutional set-up of 120 Centres, including the involvement of 90 sectoral organisations; - Hiring of staff; and - Fully functioning 120 Skills centres. The investment shall be carried out in full compliance with the DNSH Technical Guidance (2021/C 58/01). In particular, the construction of new buildings shall be in compliance with the Near Zero-Energy Buildings standard, as set out in the Energy Performance of Buildings Directive.
A46G	A3.1.1 Investments in modern vocational training, higher education and lifelong learning	Target	T1 - Skills provision to learners in the Sectoral Skills Centres including certification of learning outcomes (skills), issued and recognised by the sector		Number	0	2 000	Q3	2024	2 000 persons shall have received training in the Sectoral Skills Centres. Each of the trained learners shall have received a confirmation of the obtained learning outcomes (skills and qualifications), recognised by the sector, issued by the sectoral organisation.
A47G	A3.1.1 Investments in modern vocational training, higher education and lifelong learning	Target	T2 - Skills provision to learners in the Sectoral Skills Centres including certification of learning outcomes (skills), issued and recognised by the sector		Number	2 000	16 000	Q3	2025	16 000 persons shall have received training in the Sectoral Skills Centres. Each of the trained learners shall have received a confirmation of the obtained learning outcomes (skills and qualifications), recognised by the sector, issued by the sectoral organisation.
A48G	A3.1.1 Investments in modern vocational	Target	T3 - Skills provision to learners in the Sectoral		Number	16 000	24 000	Q2		24 000 persons shall have received training in the Sectoral Skills Centres. Each of the trained

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	training, higher education and lifelong learning		Skills Centres including certification of learning outcomes (skills), issued and recognised by the sector							learners shall have received a confirmation of the obtained learning outcomes (skills and qualifications), recognised by the sector, issued by the sectoral organisation.
A49G	A3.1.1 Investments in modern vocational training, higher education and lifelong learning	Target	Setting up of functioning Regional Coordination Teams coordinating the policy in vocational education and training and lifelong learning		Number	0	14	Q3	2022	At least 14 Regional Coordination Teams shall be established, with an overall objective of 16 Regional Coordination Teams (one for each ‘voivodeship’). The Regional Coordination Teams, consisting of key stakeholders, shall coordinate policies in vocational education and training and lifelong learning, and cooperate with higher education where relevant and if agreed with the higher education institutions concerned.
A50G	A3.1.1 Investments in modern vocational training, higher education and lifelong learning	Target	Development of operationalised implementation programmes for the Integrated Skills Strategy at regional level by the established Regional Coordination Groups for vocational education and training and lifelong learning		Number	0	14	Q3	2023	At least 14 operationalised regional implementation programmes shall be developed, with an overall objective of 16 regional operationalised implementation programmes (one for each 'voivodeship’). The operationalised implementation programmes for the national Integrated Skills Strategy 2030 shall cover all forms of learning, including the coordination of vocational education and training and lifelong learning. They shall include roadmaps for development of vocational training in the regions, taking into account the digital and green transitions and fostering innovation. They shall include monitoring and evaluation mechanisms. The operationalised implementation programmes shall not affect the institutional autonomy of higher education institutions.

A4 – LABOUR MARKET

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
A51G	A4.1 Effective institutions for the labour market	Milestone	Entry into force of new laws on public employment services, employment of third country nationals, and on an electronic conclusion of certain job contracts: - introducing changes to public employment services and active labour market policies to increase labour force participation - lowering the administrative barriers to employment of foreigners - simplifying the process of concluding certain contracts	Provision in the laws on public employment services, employment of third country nationals, and on an electronic conclusion of certain job contracts indicating the entry into force				Q2	2024	Entry into force of three new laws, which shall introduce new provisions: 1. On Public Employment Services and Active Labour Market Policies, to increase participation in employment by: (i) extending the group of clients of employment offices to include professionally inactive persons; (ii) identifying and reaching out to economically inactive people who are potentially able to undertake professional activity, (iii) introducing an obligation for employers from the public and private sectors (for entrepreneurs who use public funds, such as by participating in tenders) to submit job offers to the Central Job Offers Database; (iv) increasing access to lifelong learning for jobseekers by financing training costs from the Labour Fund and certifying the acquisition of knowledge and skills, including professional qualifications; (v) introducing a new form of support (a voucher for continuing education) for both employed and unemployed. 2. To lower the administrative barriers and streamline procedures concerning employment of foreigners: (i) it shall be possible for the Public Employment Services to create specialised services within PES (not a separate office) to support foreigners on the labour market, for both employed and unemployed; (ii) the role of the Public Employment Services shall increase in the process of issuing work permits for foreigners, which shall make it

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										more efficient; (iii) provisions laying down a framework for the full digitalisation of procedures related to obtaining a work permit for foreigners shall enter into force; (iv) provisions on integration and provisions to strengthen control services to monitor the legality of employment shall enter into force. 3. On electronic conclusion of certain contracts, in order to simplify the hiring process. Legal regulations shall introduce the possibility to conclude and settle certain employment contracts in an electronic way, integrated with social security and tax systems. This shall facilitate the process of entering into an employment relationship.
A52G	A4.1 Effective institutions for the labour market	Milestone	New standards and performance framework on functioning and coordination of the Public Employment Services	Adoption by the Ministry of Family, Labour and Social Policy (MRiPS)				Q4	2024	New performance standards and management performance framework, including: - Adjustments to the new laws on the Public Employment Services, on the employment of third country nationals and on the electronic conclusion of certain employment contracts, - Setting up a performance management system for decentralised Public Employment Services bodies, - Development of new working methods and standards for the functioning and coordination of the Public Employment Services based on the adopted new regulations (in order to operationalise and optimise them; development of new customer service standards shall be carried out with co-financing from the ESF+).
A53G	A4.1 Effective institutions for the labour market	Milestone	Carry out a consultation process of social partners on the potential for collective agreements	Publication by the Ministry of Family and Social Policy (MRiPS) of a report				Q4	2022	The objective of the consultation with social partners is to map out the role and potential of collective agreements in the Polish labour market to provide new flexibilities in line with new and fast-changing realities. A study shall

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			and conduct a comprehensive study on the potential role of a single labour contract to bring new flexibility and security in the Polish labour market	on consultation with social partners						be carried out to look at the potential for a possible single labour contract, provide analytical and legal underpinning and use comparative analysis. It may be developed with the support of international organisations and/or with dedicated technical assistance.
A54G	A4.1 Effective institutions for the labour market	Milestone	Entry into force of an amendment of relevant laws to implement the reform priorities as identified in the consultation on collective agreements and in the study on a single labour contract in Poland	Provision in the amendment of relevant laws indicating its entry into force				Q3	2024	Entry into force of an amendment of relevant laws implementing the reform priorities as identified in the study on the potential role of the single labour contract and according to the consultation on collective agreements.
A55G	A4.1.1 Investment in support of labour market institution reform	Target	Public employment service (PES) where modernised IT systems shall be implemented		% (Percentage)	0	100	Q2	2026	Share of public employment service (offices) where the IT systems are deployed. The implementation consists in: - Modernisation of IT system (Implementation of new functionalities of current IT system, its adjustment to the new tasks according to the new law, such as new tasks of services for the foreigners) to effectively manage active labour market policies (ALMP) and public employment services (PES) procedures and digital tools for ALMP in public employment services, and integrated in relevant areas with data from other complementary IT systems (including social security and tax registers); - Digitisation of processes and tools used by PES; - Modernisation of existing or implementation of new IT solutions used by PES and to support PES clients;

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										- Expansion of the PES ICT infrastructure; - Implementation of new communication tools (including IT) with the clients.
A56G	A4.1.1 Investment in support of labour market institution reform	Target	Public employment service (PES) staff trained on the application of new procedures and use of IT tools, implemented as a result of the new laws on PES, on employment of third country nationals and on an electronic conclusion of certain job contracts		% (Percentage)	0	50	Q2	2026	Public employment service (PES) employees shall complete a training on the new procedures and standards, set out in the new laws on public employment services, employment of third country nationals, and on the electronic conclusion of certain job contracts as well as in IT tools and IT systems operating these new tools and procedures. The target refers to a percentage of total public employment services' staff that have been trained.
A57G	A4.2 Reform to improve the labour market situation of parents by increasing access to high-quality childcare for children up to the age of three	Milestone	Adoption of quality standards for childcare, including educational guidelines and standards of care services for children under three years of age	Provision in the relevant laws indicating the entry into force				Q2	2024	Independent analysis of existing standards of care and education for children up to three years of age and access to high-quality and affordable early childhood education and care systems. The analysis shall be done taking into account the Council Recommendation of 22 May 2019 on High-Quality Early Childhood Education and Care Systems (2019/C 189/02) and shall be presented in a report to be published by the Ministry of Family, Labour and Social Policy. Based on the analysis, quality standards for childcare, which shall include educational guidelines and standards of care services for children under three years of age, shall be publicly consulted and agreed on by the Ministry of Family, Labour and Social Policy with the stakeholders, and enter into force.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										Entry into force of an amendment of the Act of 4 February 2011 on the care of children up to three years of age shall make the minimum standards binding for childcare providers. The law shall provide for the basis for the Ministry of Family, Labour and Social Policy to develop the guidelines for the municipalities on conducting quality control.
A58G	A4.2 Reform to improve the labour market situation of parents by increasing access to high-quality childcare for children up to the age of three	Milestone	Entry into force of an act amending the Act on the care of children up to three years of age ensuring a stable long-term domestic financing of the childcare services for children up to the age of three	Provision in the act amending the Act of 4 February 2011 on the care of children up to three years old indicating its entry into force				Q2	2024	Entry into force of an act amending the Act of 4 February 2011 on the care of children up to three years of age which shall ensure a stable long-term financing from national resources for creation and functioning of the childcare services for children up to the age of three.
A59G	A4.2 Reform to improve the labour market situation of parents by increasing access to childcare for children up to the age of three	Milestone	Entry into force of an act amending the Act on the care of children up to three years of age aimed at changing the organisation of the system of financing care for children up to the age of three with a view to implementing a single coherent financing management system for creation and functioning of the childcare services for	Provision in the act amending the Act of 4 February 2011 on the care of children up to three years of age indicating its entry into force				Q2	2022	Entry into force of an act amending the Act of 4 February 2011 on the care of children up to three years of age shall streamline the management of financing of the creation and functioning of the childcare facilities by: - implementing a single coherent financing management system for the creation and functioning of the childcare services for children up to the age of three; - bringing the management of funds coming from various financing sources under the Maluch+ programme.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			children up to the age of three							
A60G	A4.2.1 Support for childcare facilities for children up to three years of age (nurseries, children's clubs) under Maluch+	Milestone	Creation of an IT system to manage the financing and creation of childcare facilities for children up to the age of three, that shall combine different sources of financing childcare	Fully functioning IT system				Q2	2022	Creation and deployment of an operational IT system (or the expansion of one of the existing systems), which shall be used to support projects by the final recipients of the financial support, namely entities creating and running childcare institutions, at every stage of their implementation. The system shall be used by institutions supervising and implementing the reform as well.
A61G	A4.2.1 Support for childcare facilities for children up to three years of age (nurseries, children's clubs) under Maluch+	Target	Creation of new places in childcare facilities (nurseries, children's clubs) for children up to three years of age		Number	0	47 500	Q2	2026	The creation and development of infrastructure in the field of childcare up to three years of age shall consist of: - construction or renovation of nurseries and children's clubs (in accordance with the principles of universal design); - purchase of real estate and infrastructure (the purchase of land or premises). The target applies to nurseries and children's clubs. The target applies to construction of new facilities as well as to renovations and adaptations of existing facilities, for a total of at least 47 500 new childcare places.
A62G	A4.3 Implementation of the legal framework for social economy entities	Milestone	Entry into force of an act on the social economy	Provision in the act on the social economy indicating its entry into force				Q2	2022	Entry into force of an act on the social economy which shall regulate the basic issues related to this sector, including in particular: the definition of a social enterprise, the principles of functioning and supporting a social economy enterprise, new models of cooperation between social economy enterprises and the local government in the implementation of social services, as well as the principles of policy coordination in the field of social economy development.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
A63G	A4.3.1 Investment support programmes making it possible, in particular, to develop activities, increasing participation in the implementation of social services, improving the quality of integration into social economy entities	Target	Number of entities that obtained a social enterprise status		Number	0	1 400	Q2	2025	Granting a social enterprise status to 1 400 entities.
A64G	A4.3.1 Investment support programmes making it possible, in particular, to develop activities, increasing participation in the implementation of social services, improving the quality of integration into social economy entities	Target	Number of social economy entities, including social enterprises, covered by financial support		Number	0	1 000	Q4	2025	Provision of grants to at least 1 000 social economy entities, including social enterprises that shall lead to preserving jobs, increase of financial turnover or introducing the change in economic activity (expansion of the scale, form of the activity or industry change). Employment in entities receiving grants shall be maintained for at least 12 months following the date of the grant. The selection of beneficiaries shall be done under specified selection criteria following the principles of non-discrimination and transparency.
A65G	A4.4 Making forms of employment more flexible and introducing remote work	Milestone	Entry into force of the act amending the Labour Code introducing the permanent institution of remote work to the provisions of the Labour Code and flexible forms of working time arrangements	Provision in the act amending the Labour Code indicating its entry into force				Q3	2022	Entry into force of the act amending the Labour Code which shall help to better reconcile professional and private responsibilities, respond to the crisis, and provide support to help inactive people with lower economic activity in finding permanent employment. The reform shall consist in: - introducing the possibility of remote work (entirely or partially) outside the workplace on the basis of agreements between the employee and the employer made at the conclusion of the employment contract or during employment;

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										- establishing rules on remote work in agreement between the employer and employees' representatives; - including specific cases in which remote work could be performed at the employer's request (such as during extraordinary circumstances); - establishing an obligation for the employer to provide materials and tools necessary to perform remote work and/or the use of employees' private equipment; - implementing flexible forms of working time arrangements.
A67G	A4.5 Extend careers and promote working beyond the statutory retirement age	Milestone	Entry into force of the act amending the Act on personal income tax implementing from 2023 a personal income tax reduction for those who reached the retirement age but continue working	Provision in the act amending the Act on personal income tax indicating its entry into force				Q4	2022	Entry into force of the act amending the Act on personal income tax which shall implement the following changes: personal income tax reduction shall be dedicated to taxpayers who reach the statutory retirement age and do not decide to retire but continue working. Those workers shall be exempted from income tax to a certain limit of income (no more than the first income tax bracket, PLN 85 528 in 2021, and no more than average gross wage in the national economy in Poland). The personal income tax rate of those above the first bracket shall be reduced. Thanks to this tax incentive taxpayers shall earn additional amounts corresponding to the amount of unpaid income tax which aims to incentivise them to extend careers.
A68G	A4.5 Extend careers and promote working beyond the statutory retirement age	Milestone	Report to evaluate the impact of measures taken to raise the effective retirement age	Publication of the evaluation report by the Ministry of Family and Social Policy (MRiPS)				Q4	2024	The objective of this report is to evaluate the effect of the amendments to the personal income tax on effective retirement age within two years from their introduction. This shall analyse the impact on labour market participation, on sustainability of the pension

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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										system, on public finances and on gender equality.
A69G	A4.6 Increase labour market participation of certain groups by developing long-term care	Milestone	Strategic review of long-term care in Poland with a view to identifying reform priorities	Publication of the strategic analysis report by the Ministry of Family, Labour and Social Policy (MRiPS) and by the Ministry of Health				Q4	2023	Completion of an analysis of the long-term care system in Poland with a view to reforming it in the future and publication of a relevant report in the Biuletyn Informacji Publicznej of the Ministry of Family, Labour and Social Policy website and in the Biuletyn Informacji Publicznej of the Ministry of Health website. The analysis shall in particular explore the possible ways to: - integrate social and health long-term care, - speed up the deinstitutionalisation of these services, - put them under a single authority, - reduce the fragmentation of care provision, - revise the care-related benefits to enable undertaking employment, - create a stable system of adequate financing of the long-term care services, especially the community-based and home care, - introduce a quality framework on long-term care services (requirements for staff, equipment, admission of long-term care providers to the market). The analysis shall be done in consultation with relevant stakeholders, including social partners dealing with long-term care provision, informal carers, persons receiving care, those who do not receive care but should receive it, and local authorities.
A70G	A4.6 Increase labour market participation of certain groups by developing long-term care	Milestone	Implementation of the reform priorities as identified in the strategic review of long-term care in Poland (based on the	Provision in the laws amending relevant laws indicating its entry into force and publication of				Q4	2025	Entry into force of laws (legislative and legal acts) amending relevant laws which shall implement the reform priorities as identified in the strategic review of long-term care in Poland. In particular:

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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			conclusions of the implementation of milestone A69G)	documents related to the public expenditure review and long-term care quality framework						• define 'long-term care' in a way that is consistent across the country's care system as a whole (i.e. both health and social assistance); • define the concepts of 'informal carers' and 'informal care'; • increase the financing of the long-term care system by introducing the 'senior voucher'; • amend the legal provisions or adopt new provisions on quality standards for long-term care in the social assistance and health care system, in accordance with the results of the analysis carried out; • define the bodies responsible for coordination of the long-term care system, overall monitoring and evaluation of quality and information activities. In addition to the changes in the legal framework, Poland shall take the following measures: • adopt the public expenditure review to evaluate the effectiveness of public finances for long-term care and propose budgetary solutions to ensure the fiscal sustainability of the system; • adopt a document proposing a harmonised definition of quality of long-term care in the social and healthcare systems and an integrated system of quality monitoring and evaluation, data gathering and use.
A71G	A4.7 Limit the segmentation of the labour market	Milestone	Entry into force of an act amending the Act on the social insurance system	Provision in the act amending the Act on the social insurance system				Q4	2023	Entry into force of an act amending the Act on the social insurance system which shall: (i) ensure that all civil-law contracts are subject to social security contributions (pension,

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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			limiting labour market segmentation and increasing social protection of all those working on the basis of civil law contracts, by making those contracts subject to social security contributions	indicating its entry into force						disability, accident and occupational disease, and, with the exception of contracts for specific task for which it shall be voluntary, sickness benefits), regardless of the income earned, with the exception of contracts with students under 26 years of age; (ii) abolish the rule that social security contributions are paid on the basis of minimum wage for civil-law contracts.

A.3. Description of the reforms and investments for the loan

A2.5 Strengthening the potential of the cultural sector and cultural industries for economic development

The overarching objective of this reform is to conceive and create a framework for supporting the cultural and creative and sectors (CCS) in the aftermath of the COVID-19 pandemic. The reform shall consist of the adoption of a policy paper to address the following issues: (i) identify key medium to long-term challenges in the CSS; (ii) ensure compliance with EU horizontal principles including gender equality and non-discrimination; (iii) identify the potential for green and digital tools and platforms to address these challenges; (iv) develop concepts for the cooperation and transfer of knowledge and skills between the CCS and with the sectors of science, education, technology and business with a focus on EU general principles including gender equality and non-discrimination (v) identify preferred options to provide public support for actions in the CCS.

The implementation of the reform shall be completed by 31 December 2022.

A2.5.1 A programme to support the activities of entities in the cultural and creative industries to stimulate their development

The objective of this investment is to prevent the long-term negative effects of the COVID-19 pandemic and encourage the green and digital transition in the cultural and creative sectors (CCS). To this end, the investment shall provide financial support and technical assistance to cultural institutions, NGOs, artists, micro-enterprises and SMEs in the CCS.

The investment shall consist of two main elements. First, the investment shall create a grant programme to cultural institutions, NGOs, SMEs and microenterprises in the CCS to support the implementation of projects related to: (i) improving digital and green competences in the CCS; (ii) developing cultural/creative activities, such as concerts, performances and exhibitions including in virtual formats; (iii) creating educational programmes and workshops on architecture, design, and the creative arts to help artists and designers develop their green and digital skills; (iv) Building workshops to support cooperation and the exchange of knowledge and skills between the CCS and with the sectors of science, technology, and business; (v) developing new products and services that use disruptive technologies such as Artificial Intelligence, blockchain, and the Internet of Things in the CCS. EU general principles including gender equality and non-discrimination shall be considered in all projects.

Second, the investment shall create a fellowship programme to support creators, artists, animators, educators and researchers in the CCS. In particular, the fellowship programme shall provide financial assistance to: (i) provide courses for artists to develop their artistic and digital or green skills; (ii) provide individualised professional training to artists; (iii) create opportunities for artists to meet in virtual or physical formats with local, national and international art professionals through workshops and discussion series; (iv) create opportunities for artists to cooperate in virtual or physical formats with professionals in other sectors, including science, technology and business. Fellowships shall be given with respect to the EU general principles including gender equality and non-discrimination. The criteria for the selection of applications for scholarships to artists in the CSS, corresponding to one of the NACE sectors as defined by Eurostat, shall include: (a) a convincing artistic portfolio in the last 24 months; (b) a convincing artistic plan for the next 24 months.

The implementation of the investment shall be completed by 31 December 2025.

A2.6 Reform - Development of the national system of monitoring services, products, analytical tools, services and accompanying infrastructure using satellite data

The objective of the reform is to increase the use of satellite data by public and private entities. A new law on space activities shall facilitate the use of satellite data by the public administration.

The law shall establish a national administrator of satellite data. It shall also be obliged to promote the use of satellite data by private companies, inter alia by organising trainings for all interested entities. The law shall also establish the rules and conditions for the performance of space activities and their supervision, liability for damage caused by a space object, as well as the rules for the operation of the National Register of Space Objects.

The implementation of the reform shall be completed by 30 September 2024.

A2.6.1 Investment - Development of the national system of monitoring services, products, analytical tools, services and accompanying infrastructure using satellite data

The investments aim to significantly increase the efficiency of the use of satellite Earth observation in Poland and ensure the efficient and continuous production and provision of processed Earth observation (EO) information, tailored to the user's needs. This aims to improve the country's governance (decisions based on more specific and up-to-date information), bring about a significant digital transformation of the administration and create demand for Earth observation products, including an additional private and public demand for the already existing EU Copernicus system.

The investment shall consist of two investments. The first investment shall involve the establishment of the National Satellite Information System (NSIS) that shall deliver monitoring services using data from satellite Earth observation. The first services shall be available for end users by 30 June 2025.

The second investment shall involve the launch of four satellites. Preparatory work that shall be conducted in line with standards of the European Cooperation for Space Standardization (ECSS Phase 0/A/B/C) shall be completed by 30 September 2024. The implementation of the investment shall be completed by 30 June 2026.

A.4. Milestones, targets, indicators, and timetable for monitoring and implementation for the loan

A2 – INNOVATION

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
A1L	A2.5 Strengthening the potential of the cultural sector and cultural industries for economic development	Milestone	Adoption of a policy paper for supporting green and digital actions in the cultural and creative sectors (CCS)	Publication of a policy paper				Q4	2022	Following a public consultation, adoption by the Minister responsible for cultural affairs of a policy paper for supporting the cultural and creative sectors (CCS). In particular, the document shall address the following issues: 1. Identifying key medium to long-term challenges in the CCS, including lessons learnt from the Covid-19 crisis; 2. Ensure compliance with EU general principles including gender equality and non-discrimination is addressed in the projects to be supported; 3. Identifying the potential for green and digital tools and platforms to address these challenges; 4. Developing concepts for the cooperation and transfer of knowledge and skills between the CCS and with the sectors of science, education, technology and business with a focus on EU general principles including gender equality and non-discrimination, green and digital. Identifying preferred options to provide public support for actions in the CCS.
A2L	A2.5.1 A program to support the activities of entities in the cultural and creative industries to	Milestone	Selection criteria for the support of projects in the cultural and creative sectors (CCS)	Publication of the selection criteria and setting-up of the independent				Q4	2022	The Ministry of Culture and National Heritage shall adopt and publish the selection criteria to support SMEs, cultural institutions and NGOs

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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	stimulate their development			selection committee						in creating projects within the cultural and creative sectors (CCS). Furthermore, an independent selection committee with experts of various disciplines shall be set up, including representatives of independent CCS organisations and institutions. The selection committee shall decide on the provisions of grants and fellowships. The criteria for the selection of applications for project grants from cultural institutions, NGOs, SMEs and microenterprises in the CCS, corresponding to one of the NACE sectors as defined by Eurostat, shall: a) give preference to projects that are likely to have a lasting impact in the digital and green transitions in the CCS; b) give preference to those beneficiaries that have a business plan on how the grants shall be used to finance the costs of the project; c) give preference to those beneficiaries that have a track record of activities or projects in the last 24 months related to the project proposal. EU general principles including gender equality and non-discrimination shall be considered in all projects.
A3L	A2.5.1 A program to support the activities of entities in the cultural and creative industries to stimulate their development	Target	Number of signed contracts for projects by cultural institutions, NGO's, SMEs and micro-enterprises operating in the cultural and creative sectors (CCS)		Number	0	2755	Q4	2025	The aim of this measure is to strengthen the cultural and creative sectors (CCS) by supporting the implementation of projects disseminating cultural achievements and increasing the presence of culture in social life by online tools and resources. Projects shall be selected through open calls for proposals.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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										The scope of projects shall include reskilling and upskilling as well as promoting digital competences among cultural operators (both private as well as employees of cultural institutions). The implementation of 2755 projects in the CCS shall be supported, selected on the basis of the criteria as published in the context of milestone A2L.
A4L	A2.5.1 A program to support the activities of entities in the cultural and creative industries to stimulate their development	Target	Number of fellowships awarded in the cultural and creative sectors (CCS)		Number	0	1390	Q4	2025	This investment shall create a Fellowship Programme to support creators, artists, animators and educators as well as researchers who want to find new ways of presenting cultural goods live and via the Internet. 1390 fellowships shall be granted to artists for the development of their activities. The fellowship programme shall aim to provide support to artists in order to stimulate creative activities in the post-COVID-19 recovery. In particular, the fellowship programme shall provide financial assistance to: - Provide courses for artists to develop their artistic and digital or green skills; - Provide individualised professional training to artists; - Create opportunities for artists to meet in virtual or physical formats with local, national and international art professionals through workshops and discussion series; - Create opportunities for artists to cooperate in virtual or physical formats with professionals in other sectors, including science, technology and business.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										Fellowships shall be given with respect to the EU general principles including gender equality and non-discrimination. The criteria for the selection of applications for scholarships to artists in the CSS, corresponding to one of the NACE sectors as defined by Eurostat, shall include: a) a convincing artistic portfolio in the last 24 months; b) a convincing artistic plan for the next 24 months. The selection committee mentioned in milestone A2L shall decide on the selection of fellows.
A7L	A2.6 Reform - Development of the national system of monitoring services, products, analytical tools, services and accompanying infrastructure using satellite data	Milestone	Entry into force of a law on space activities to be adopted by the Parliament	Provision in the law indicating its entry into force				Q3	2024	A new law shall, inter alia, facilitate the use of satellite data by the public administration. The law shall establish a national administrator of satellite data. The law shall establish the obligation for the national administrator to promote the use of satellite data by private companies, inter alia by organising trainings for all interested entities.
A8L	A2.6.1 Investment - Development of the national system of monitoring services, products, analytical tools, services and accompanying infrastructure using satellite data	Target	Development of necessary infrastructure: the National Satellite Information System (NSIS) that shall provide monitoring services using data from satellite Earth Observation (EO)		Number	0	1	Q2	2025	The National Satellite Information System (NSIS) shall become operational. Launch of initial services in cooperation with users in two areas of Electronic Data Capture (EDC) applications of high importance for the economy and security of Poland, selected from the following areas: spatial management, crisis management, agriculture and forestry, water management, monitoring the Baltic environment.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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A9L	A2.6.1 Investment - Development of the national system of monitoring services, products, analytical tools, services and accompanying infrastructure using satellite data	Milestone	Preparatory works for the launching of the first Polish satellite: ECSS Phase 0/A/B/C (Mission analysis/needs identification, Feasibility and Definition)	Publication of the reports				Q3	2024	The indicator refers to three published reports (the Mission Definition Review, the Preliminary Requirements Review, the Critical Design Review). The space segment shall include satellite platforms of micro and sensors enabling the acquisition of opto-electronic data, equipped, inter alia, with a compression module, and encrypted uplink/downlink radio links. Preparatory works shall be conducted in line with standards of the European Cooperation for Space Standardization (ECSS).
A10L	A2.6.1 Investment - Development of the national system of monitoring services, products, analytical tools, services and accompanying infrastructure using satellite data	Target	T1 - Launching of the first Polish satellite		Number	0	1	Q2	2025	Number of satellites launched, which consist of complete manufacturing, assembly and testing of flight hardware/software, including associated ground support, putting the first satellite into orbit.
A11L	A2.6.1 Investment - Development of the national system of monitoring services, products, analytical tools, services and accompanying infrastructure using satellite data	Target	T2 - Launching of the next three Polish satellites		Number	1	4	Q2	2026	The target refers to the number of satellites launched (in line with the requirements set out for the measure A10L above). Complete manufacturing, assembly and testing of flight hardware/software, including associated ground support, leading to the launch of the next three satellites into orbit.

B. COMPONENT B: 'GREEN ENERGY AND ENERGY-INTENSITY REDUCTION'

The component of the Polish recovery and resilience plan aims at addressing several challenges that the Polish energy sector currently faces with respect to decarbonisation and air pollution. First, Poland's dependence on coal is still much higher than in other Member States which makes the energy transition towards carbon neutrality challenging. Second, around 70% of single-family dwellings and many multi-apartment and public buildings do not meet energy efficiency standards. This in combination with a still widespread use of low-quality coal in individual heating systems leads to low air quality. Third, low retention levels and water shortages (including drinking water) in rural areas are a major problem.

The main objective of the component is to shift the energy mix towards low-carbon technologies by facilitating the deployment of renewables and increasing the use of alternative energy sources such as hydrogen and biogas. The component also aims to reduce energy consumption by advancing a deep renovation of buildings, including thermal modernisation; and by reducing the energy intensity of industry and services as well as households. Finally, the component aims to also focus on reducing the human impact on the environment, in particular through investments in the neutralisation of threats and the rehabilitation of large-scale degraded areas and the Baltic Sea.

The component supports addressing the Country Specific Recommendations to focus investment-related economic policy on innovation, transport, notably on its sustainability, digital and energy infrastructure, healthcare and cleaner energy, taking into account regional disparities (Country Specific Recommendation 3 2019) and to focus investment on the green and digital transitions, in particular digital infrastructure, clean and efficient energy production and use and sustainable transport, contributing to the gradual decarbonisation of the economy, including in coal regions (Country Specific Recommendation 3 2020).

It is expected that no measure in this component does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C 58/01). For all measures in this component involving infrastructure development, compliance with EU legislation shall be required to avoid harm to the biodiversity objective. This means specifically the EIA Directive (2011/92/EU) and, for sites/operations located in or near biodiversity-sensitive areas, Articles 6(3) and 12 of the Habitats Directive (92/43/EEC), and Article 5 of the Birds Directive (2009/147/EC).

B.1. Description of the reforms and investments for non-repayable financial support

B1.1 Clean Air and energy efficiency

The objective of the reform is to reduce greenhouse gas emissions from and increase the energy efficiency of selected economic sectors. It also aims at improving air quality by accelerating the process of replacing polluting sources of heat and power generation.

These objectives shall be achieved, firstly, through a set of measures optimising energy efficiency investment support, mainly as part of the Energy Efficiency Obligation Scheme. They shall include the facilitation of the use of Energy Performance Contracts in the public sector, the possibility for entities covered by the Energy Efficiency Obligation Scheme to settle their energy saving obligations within the framework of so-called subsidy programmes, and the enabling of Energy Services Companies' participation in the Energy Efficiency Obligation Scheme. This shall be achieved through an amendment of the Energy Efficiency Act in conjunction with amendments of the law on supporting thermo-modernisation and renovations and on the central emission register of buildings; the law on

financial support for the creation of residential premises for rent; the law on some types of housing support; and the law on renewable energy sources. These legal acts were to enter into force by 31 March 2022.

Secondly, the objectives of the 'Clean Air and energy efficiency' reform shall be achieved through the development of the Clean Air Priority Programme in line with long-term renovation strategy under the Energy Performance of Buildings Directive (2010/31/EU), which shall be the main vehicle for energy efficiency measures in buildings. The efficiency of the implementation of the current Clean Air Programme shall thus be increased by streamlining application procedures. It shall develop specific support targeted at lowest-income, low-income households and higher income ones, in the case of the latter, notably with the involvement of the banking sector providing loans combined with grants. These changes shall set the ground for deploying support under investment B1.1.2 *"Replacement of heat sources and improvement of energy efficiency in single family residential buildings"* and investment B1.1.5 "*Improvement of energy efficiency in multi-apartment residential buildings*" allowing significantly scaling up the rate of building renovations and heater replacement supported under that programme. The updates to the "Clean Air" Priority Programme" shall be adopted by 31 March 2023.

The third element underpinning this reform shall be an update of the National Air Protection Programme. The programme shall define a comprehensive, long-term set of requirements and enabling conditions for regional and local authorities for ensuring an improvement of air quality. These authorities shall be mandated to take specific measures to lower the level of air pollutants emitted from household heating and transport when a given air polluting threshold is exceeded. Local and regional authorities shall be also allocated a specific budget for enforcing air protection rules, notably set as part of so-called 'anti-smog resolutions'. The updated National Air Protection Programme shall mandate the end of any public support for investments in new coal-fired heaters by 31 December 2021.

The fourth element of the reform shall be an Amended Regulation by the Minister of Climate and Environment setting standards for solid fuels. Further to the banning of low-quality coal for domestic heating enacted in 2018 this amendment shall also set minimum standards for solid fuels and ban producers from using misleading branding.

B1.1.1 Investment in heat sources in district heating systems

The objective of this investment is to modernise district heating and to lower its greenhouse gas emissions. A significant proportion of district heating operators in Poland need to be modernised, by replacing sources, in poor technical condition not compliant with the definition of an efficient district heating system. The need for heat source replacement is also linked to a low share of renewables in the heating system, currently at around 9,5%. The objective is thus to reduce the energy intensity and emissions of heat generation. Under this measure only investments in low-carbon installations and renewables shall be carried out. Support shall be given to installations using heat: energy from renewable sources; gaseous fuels in cogeneration excluding coal; heat pumps and geothermal sources, waste heat, low-carbon gas fuels, blended gases, synthetic gas and low-carbon and renewable hydrogen, to replace coal in system heating. The use of fuel derived from waste shall not be allowed. The threshold of 250g of CO2/kwh of energy generated shall not be exceeded for natural gas-powered installations. Beneficiaries shall include entities whose objective is the production of heat for municipal and residential purposes. Projects shall be selected on the basis of an open competition, taking into account the following criteria: (i) readiness and maturity of the project for implementation; (ii) the degree of reduction of CO2 and/or PM 2,5 and PM10 emissions as result of the project; (iii) use of renewable energy sources; (iv) location in areas with the highest annual PM 2,5 and PM10 emissions.

The implementation of the investment shall be completed by 30 June 2026.

B1.1.2 Replacement of heat sources and improvement of energy efficiency in single family residential buildings

This investment aims to improve air quality, including to reduce particulate matter emissions by replacing emissions-intensive heat sources and improving the energy efficiency of single family dwellings. The investment shall be channelled via the Clean Air Priority Programme whose upgrade in line with long-term renovation strategy under the Energy Performance of Buildings Directive is one of the key measures under Reform B1.1 as described above. Investments shall consist of (i) the replacement of inefficient sources for space and water heating; and/or (ii) thermal modernisation of residential buildings; and/or (iii) renewables energy installations (mainly photovoltaic panels, solar collectors). The level of support shall be adjusted to the purchasing power of final recipients.

Actions under this investment shall lead, on average, to at least 30% primary energy savings. In case of support for gas-fired boilers, these shall be deployed in line with the Annex III of the Commission Technical Guidance on DNSH (2021/C58/021) and shall lead to a significant decrease in GHG emissions with the objective of significantly improving the environment and public health, notably due to pollution reduction, in particular in areas where the EU air quality standards set by Directive 2008/50/EU are exceeded or risk being exceeded. In addition, it shall be ensured that gas-fired boilers represent not more than 40% of the overall number of heat source replacements under this measure.

Actions involving the renovation of buildings that lead to improving its energy performance under this investment shall require economic operators to ensure that at least 70% (by weight) of the building waste generated from the construction (excluding naturally occurring material defined in category 17 05 04 in the European List of Waste established by Commission Decision 2000/532/EC) is prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol.

The implementation of the investment shall be completed by 30 June 2026.

B1.1.3 Thermal modernization of schools

This investment aims to improve the energy efficiency of educational institutions and to replace emission-intensive heat sources with cleaner alternatives. Actions under this investment may comprise, *inter alia*, renewable energy sources and adaptation of the functions, installations, and technical building systems to the current requirements of the legislation in force; deep renovations; modernisation of the space and water heating systems; installation of efficient lighting. Investments supported under the RRF shall lead, on average, to at least 30% primary energy savings. Projects shall be selected on the basis of an open competition, taking into account the following criteria: (i) readiness – maturity of the project for implementation; (ii) the degree of reduction of CO2 and/or PM 2,5 and/or PM10 emissions; (iii) the degree of reduction in primary energy consumption; (iv) use of RES.

Complementary actions may also comprise educational activities, raising awareness among teachers, students, and local communities of air pollution, climate change mitigation and the use of renewables.

The implementation of the investment shall be completed by 30 June 2026.

B1.1.4 Strengthening the energy efficiency of local social activity facilities

The objective of this investment is to improve the energy efficiency of local social activity facilities and to replace emission-intensive heat sources with cleaner alternatives. Actions under this investment may comprise, *inter alia*, renewable energy sources and adaptation of the functions, installations, and technical building systems to the current requirements of the legislation in force; deep renovations; modernisation of the space and water heating systems; installation of efficient

lighting. Investments shall lead, on average, to at least 30% primary energy savings within the targeted buildings. Projects shall be selected on the basis of an open competition, taking into account the following criteria: (i) readiness – maturity of the project for implementation; (ii) the degree of reduction of CO2 and/or PM 2,5 and/or PM10 emissions; (iii) the degree of reduction in primary energy consumption; (iv) use renewable energy sources.

The implementation of the investment shall be completed by 30 June 2026.

B1.1.5 Improvement of energy efficiency in multi-apartment residential buildings

This investment aims to improve the energy efficiency of multi-apartment buildings. The investment shall be channelled via the TERMO subsidy scheme and shall consist of (i) thermal modernisation of multi-apartment residential buildings; and/or (ii) installation of renewable energy sources in such buildings, including heat and electricity sources.

Actions involving the renovation of buildings that lead to improving their energy performance under this investment shall require economic operators to ensure that at least 70% (by weight) of the building waste generated from the construction (excluding naturally occurring material defined in category 17 05 04 in the European List of Waste established by Commission Decision 2000/532/EC) is prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol.

The implementation of the investment shall be completed by 30 June 2026.

B2.1 Improving the conditions for the development of hydrogen technologies and other decarbonised gases

The objective of the reform is to develop a market for renewable and low-carbon hydrogen and other alternative fuels.

The measure consists of two actions. The first aims at creating a regulatory framework for the functioning of hydrogen as an alternative fuel for transport by introducing provisions for the construction, safe operation and upgrading of hydrogen stations as well as the authorities responsible for authorising the use of hydrogen stations and their necessary technical inspection. It shall also set out a system to monitor and control the quality of hydrogen fuels used for the propulsion of vehicles. The implementation of the action was to be completed by 30 December 2021.

The second action aims at establishing hydrogen infrastructure and markets design aimed at supporting the market uptake of renewable and low-carbon hydrogen, integration of hydrogen production in other energy markets as well as existing and dedicated infrastructure aimed at creating regulatory predictability for investors and supporting the uptake of renewable and low-carbon hydrogen. The reforms shall comply with the 'Do no significant harm' Technical Guidance (2021/C 58/01) ensuring that the reform shall not make the use and marketing of renewable hydrogen more difficult than other sources of hydrogen. The reform shall aim at developing renewable hydrogen or hydrogen produced from electrolysers and aims to promote low carbon hydrogen that complies with the EU hydrogen strategy.

The implementation of this action shall be completed by 31 December 2023.

B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport

The objective of the investment is to create a hydrogen industry in Poland and to increase the use of renewable and low-carbon hydrogen. The projects shall be part of an integrated policy approach that puts the priority on renewable hydrogen. The investment shall consist of several projects.

The first project shall entail investments into hydrogen refuelling stations including hydrogen bunkering. The bunkering facilities shall be open to all sources of hydrogen, however the quantity of bunkered grey hydrogen shall decrease over time.

The second part of the project shall support at least the development, construction and implementation of innovative hydrogen-powered transport units. The investment shall focus on advancing, testing and demonstrating different types of hydrogen fuel cell transport units to support Poland's efforts to decarbonise mobility. Innovative types of hydrogen powered transport units shall contribute to the decarbonisation of hard-to-abate transportation. It shall cover both constructing new units as well as retrofitting the existing ones. The transport units shall not be dedicated to the transport of fossil fuels.

The third part of the project shall consist of 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. The subsidy agreements concluded between the Facility and the final beneficiaries aims to result in a total installed production capacity of at least 315 MW of renewable and low-carbon hydrogen. The Scheme shall operate by providing subsidies directly to the private sector. On the basis of the RRF investment, the Scheme aims at initially providing at least EUR 640 000 000 of subsidies.[11]

The Scheme shall be managed by Bank Gospodarstwa Krajowego (BGK) as the implementing partner.

The Scheme shall include the following product line:

- Direct subsidies to private entities or public sector entities engaged in similar activities to finance their investments into renewable and low-carbon hydrogen production capacity, including electrolysers, and associated infrastructure.

In order to implement the investment into the Scheme, Poland and BGK shall sign an Implementing Agreement that shall include the following content:

1. Description of the decision-making process of the Scheme: The final award decision of the Scheme 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.
2. Key requirements of the associated subsidy policy, which shall include:
    a. The description of the subsidies provided and eligible final beneficiaries taking into account the objective that the subsidy agreements concluded between the Scheme and the final beneficiaries result in an installed production capacity of at least 315 MW of renewable and low-carbon hydrogen.
    b. The requirement that all investments supported are economically viable**.**
    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[12], (ii) activities and assets under the EU

[11] This value is not per se the cost, but is the targeted investment volume. This may or may not equal the cost depending on how the instrument is structured, whether leverage will be achieved, and if the Implementing Partner has any costs/fees that are charged.

[12] Except for (a) projects under this measure in power and/or heat generation, as well as related transmission anddistribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no

Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[13], (iii) activities and assets related to waste landfills, incinerators[14] and mechanical biological treatment plants[15] and iv) activities and assets related to mining.

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

3. The amount covered by the Implementing Agreement, the fee structure for the Implementing Partner and the requirement to use any unused proceeds of the scheme, including beyond 2026, for the same policy purposes.

4. Monitoring, audit, and control requirements, including:

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

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

   c. The obligation to verify the eligibility of every operation in accordance with the requirements laid out in the Implementing Agreement before awarding a subsidy to an operation.

   d. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of 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 iii) that the requirement that final beneficiaries of the Scheme 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 and subsidy agreements are being respected.

The implementation of the measure shall be completed by 31 August 2026.

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significant harm' Technical Guidance (2021/C58/01), (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation; (c) low-carbon hydrogen facilities that comply with the life-cycle GHG emissions savings requirement of 73,4% for hydrogen, resulting in life-cycle GHG emissions lower than 3 tCO2eq/tH2) and 70% for hydrogen-based synthetic fuels, relative to a fossil fuel comparator of 94g CO2e/MJ, resulting in 2.256 tCO2eq/tH2, in analogy to the approach set out in Article 25(2) of and Annex V to Directive (EU) 2018/2001. Life-cycle GHG emissions savings shall be calculated using the methodology referred to in Article 28(5) of Directive (EU) 2018/2001 or, alternatively, using ISO 14067:2018 or ISO 14064-1:2018.

[13] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible should be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[14] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[15] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

B2.2.3 Construction of offshore terminal infrastructure

The objective of this investment is to mitigate the risk of late implementation of offshore wind farm projects and to ensure proper operation and safety of offshore wind farms.

The investment shall consist of two projects. The first project shall entail constructing a new deep-water terminal specifically for the installation of offshore wind. The terminal shall feature at least two operational berths: one outbound berth for offshore wind installation vessels (accommodating at least two offshore jack-up vessels) and one inbound berth for Lo-Lo and Ro-Ro ships delivering offshore wind components. The second project shall entail the reconstruction of ports and access to them from the sea (including the modernisation of breakwaters). Three service terminals for offshore wind that constitute key infrastructure for the maintenance of offshore installations shall be upgraded and/or extended in the ports in Łeba, Ustka and Darłowo.

The implementation of the investment in offshore service terminals in Łeba,Ustka and Darłowo shall be completed by 30 June 2026 and the offshore installation terminal shall be completed by 31 August 2026.

B3.1 Support of sustainable water and wastewater management in rural areas

The objective of the reform is to ensure that alternative water and wastewater management solutions, such as individual treatment plants or septic tanks, are properly monitored, maintained, and controlled to prevent deterioration.

The reform shall consist of introducing the obligation for municipalities to use instruments to prevent improper disposal of sewage and the mechanism of the so-called substitute performance, i.e. organising the emptying of septic tanks by the municipality applicable to property owners who have not concluded contracts for emptying septic tanks. It shall also introduce an obligation to carry out regular controls and introduce an effective enforcement mechanism.

The implementation of this action shall be completed by 30 June 2022.

The reform shall also establish territorial criteria for selecting beneficiaries of support for water supply or waste-water investments in rural areas. The selection criteria shall give priority to municipalities with the least ability to finance investments from their own resources and to projects with the greatest potential of mitigating existing negative environmental impacts.

The implementation of this action was to be completed by 31 December 2021.

B3.1.1 Investments in sustainable water and waste water management in rural areas

The objective of this investment is to increase the availability of water and sewerage infrastructure in rural areas with the biggest deficits and to improve the quality of life in rural areas through the development of water and sewerage infrastructure. The investment also aims to increase the investment potential of rural areas.

The investment shall consist of supporting _the construction, extension or modernisation of water supply or wastewater disposal systems in rural areas and shall lead to an increase in rural population using the water supply and wastewater disposal infrastructure. Activities related to the promotion of rational water and waste-water management shall also be supported. As part of the investment, it shall be possible to co-finance infrastructure using digital solutions, such as the installation/replacement of water meters for remote-reading equipment, and the creation of electronic systems for water and canal management. Alternative solutions for water supply and wastewater treatment infrastructure in rural areas (such as combining collective system with septic tanks, or individual plants) shall be considered.

The implementation of the investment shall be completed by 31 December 2025.

B.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
B1G	B1.1 Clean air and energy efficiency	Milestone	Entry into force of an act amending the Energy Efficiency Act and associated legislative acts	Provision in the act amending the Energy Efficiency Act and the associated legislative acts indicating its entry into force				Q1	2022	Entry into force of an act amending the Energy Efficiency Act and the associated legislative acts (law on supporting thermo-modernisation and renovations and on the central emission register of buildings; the law on financial support for the creation of residential premises for rent; the law on some types of housing support; and the law on renewable energy sources) which shall enable entities covered by the Energy Efficiency Obligation Scheme to settle energy saving obligations within the framework of so-called subsidy programmes. It shall clarify the possibilities of using Energy Performance Contracts in the public sector. It shall enable Energy Services Companies to participate in the Energy Efficiency Obligation Schemes.
B2G	B1.1 Clean air and energy efficiency	Milestone	Update of the "Clean Air" Priority Programme	Adoption of amendments to the "Clean Air" Priority Programme by the National Fund for Environment Protection, including provisions for support targeted at (a) higher-income households notably with the involvement of the banking sector providing loans combined with				Q1	2023	The National Fund for Environment Protection shall adopt amendments to the "Clean Air" Priority Programme in line with long-term renovation strategy under the Energy Performance of Buildings Directive, including dedicated support targeted at (a) higher-income households notably with the involvement of the banking sector providing loans combined with grants; (b) low-income households; (c) lowest-income households (in line with the applicable definitions under the "Clean Air" Priority Programme. By 31 March 2023, the provisions providing targeted support to the mentioned groups shall be fully operational and recipients shall have access to this support.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
				grants; (b) low-income households; (c) lowest-income households.						
B3G	B1.1 Clean air and energy efficiency	Milestone	Update of the National Air Protection Programme	Adoption of the updated National Air Protection Programme by the Minister of Climate and Environment				Q4	2021	The National Air Protection Program shall define new tasks to be implemented by 2025, 2030 and 2040 at the national, provincial and municipal levels: (1) Establishing standards for low-emission zones for municipalities where the permissible NO2 levels have been exceeded; (2) Commitment of 'voivodeships' to adopt anti-smog resolutions in towns where certain air quality standards are not respected; (3) financial support to regional and local authorities for the promotion of the implementation of activities specified in the anti-smog resolutions and the preparation of information points for residents applying for funding under the Clean Air Priority Program; (4) Introduction of the task consisting in strengthening the provisions on the control system for the enforcement of the implementation of tasks specified in anti-smog resolutions; (5) Exclusion of new coal-fired heaters from public support programmes as of 1 January 2022.
B4G	B1.1 Clean air and energy efficiency	Milestone	Entry into force of an amendment to the Regulation by the Minister of Climate and Environment on quality standards for solid fuels	Provision in the amendment to the Regulation on quality standards for solid fuel indicating its entry into force				Q4	2022	On the basis of recommendations on necessary or recommended legislative changes prepared by an inter-ministerial team and followed by a consultation of the proposals with NGO's and coal sector chambers, the amendment to the regulation on coal-based solid fuels shall enter into force. It shall ban producers of

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										coal solid fuels from using misleading branding.
B5G	B1.1 Clean air and energy efficiency	Milestone	Entry into force of the regulation setting quality standards for biomass solid fuels	Provision in the Regulation on quality standards for biomass solid fuels indicating its entry into force				Q3	2023	The regulation shall set quality standards for biomass solid fuels, including wood pellets. The regulation shall ban producers of biomass solid fuels from using misleading branding.
B6G	B1.1.1 Investments in heat sources in district heating systems	Target	T1 - Heat sources in district heating systems		Number	0	45	Q4	2024	Number of heat sources under signed contracts meeting DNSH requirements. The supported technologies shall include natural-gas cogeneration units, RES (solar, geothermal, bioenergy), and heat pumps. The threshold of 250g of CO2/kWh of energy generated shall not be exceeded for any of the supported installations. In case of installations using bioenergy, compliance with Directive 2018/2001 RES shall be ensured. It shall also be ensured that biogas / biomethane operated by the pipeline meets the criteria of sustainable development and the reduction of greenhouse gas emissions (in accordance with the RES Directive).
B7G	B1.1.1 Investments in heat sources in district heating systems	Target	T2 - Heat sources in district heating systems		Number	45	90	Q2	2026	The target refers to the number of heat sources under signed contracts meeting the requirements set out for item B6G.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
B8G	B1.1.2 Replacement of heat sources and improvement of energy efficiency in single family residential buildings	Target	T1 - Heat source replacement in single-family buildings		Number	0	250 000	Q3	2023	Number of installed heat sources in line with the DNSH requirements set out in the measure description (under signed contacts). Investments shall be supported under the Clean Air Priority Programme, in line with the long-term renovation strategy under the Energy Performance of Buildings Directive. It shall be ensured that the level of primary energy savings at the level of the programme is at least 30%.
B9G	B1.1.2 Replacement of heat sources and improvement of energy efficiency in single family residential buildings	Target	T2 - Heat source replacement in single-family buildings		Number	250 000	513 000	Q2	2026	Number of installed heat sources fulfilling requirements set out for item B8G.
B10G	B1.1.2 Replacement of heat sources and improvement of energy efficiency in single family residential buildings	Target	T1 - Thermo-modernisation and installation of renewable energy sources in single-family residential buildings		Number	0	190 000	Q3	2023	Number of thermo-modernised single-family houses fulfilling energy efficiency standards under supported projects. Investments shall be supported under the Clean Air Priority Programme. It shall be ensured that the level of primary energy savings at the level of the programme is at least 30%. It shall be ensured that at least 70% of building waste generated under the programme is reused or recycled.
B11G	B1.1.2 Replacement of heat sources and improvement of energy efficiency in single family residential buildings	Target	T2 - Thermo-modernisation and installation of renewable energy sources in single-family residential buildings		Number	190 000	379 000	Q2	2026	Number of thermo-modernised single-family houses fulfilling requirements set out for item B10G.
B12G	B1.1.3 Thermal modernisation of	Target	Modernized or exchanged heat sources fulfilling		Number	0	70	Q2	2026	Number of replaced or modernised heat sources in buildings of educational institutions (under signed contracts). It

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	educational institutions		DNSH requirements in buildings of educational institutions (under signed contracts)							shall be ensured that the level of primary energy savings at the level of the programme is at least 30%. Support to gas-fired boilers shall be deployed in line with Commission Technical Guidance on DNSH (2021/C58/021). In addition, it shall be ensured that gas-fired boilers represent not more than 20% of the overall number of heat source replacements under this measure.
B13G	B1.1.3 Thermal modernisation of educational institutions	Target	Thermo-modernized buildings of educational institutions (under signed contracts)		Number	0	250	Q2	2026	Number of buildings of educational institutions supported for investments in energy modernisation and/or with application of modern installation solutions, including: renewable energy sources and adjustment of functions, installations and technical systems of the buildings to the current requirements of the applicable law. The implemented investments shall allow for energy savings at the level of the entire investment program of at least 30%.
B14G	B1.1.4 Strengthening the energy efficiency of local social activity facilities	Target	Social activity facilities with replaced inefficient solid fuel heat sources to modern heat sources fulfilling DNSH requirements		Number	0	21	Q2	2026	Number of social activity facilities that have replaced inefficient solid fuel heat sources with modern heat sources meeting DNSH requirements (under signed contracts). The implemented investments shall ensure energy savings at the level of the entire investment program of at least 30%. In addition, it shall be ensured that gas-fired boilers represent not more than 20% of the overall number of heat source replacements under this measure.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
B15G	B1.1.4 Strengthening the energy efficiency of local social activity facilities	Target	Thermo-modernised facilities of social activity		Number	0	85	Q2	2026	Number of thermo-modernised community facilities (libraries and community centres). The implemented investments shall ensure energy savings at the level of the entire investment programme of at least 30%. Support to gas-fired boilers shall be deployed in line with Commission Technical Guidance on DNSH (2021/C58/021). In addition, it shall be ensured that gas-fired boilers represent not more than 20% of the overall number of heat source replacements under this measure.
B16G	B2.1 Improving the conditions for the development of hydrogen technologies and other decarbonised gases	Milestone	Entry into force of acts amending the legislative acts for hydrogen as an alternative fuel for transport	Provisions in the amending legislative acts indicating their entry into force				Q4	2021	1. Amendment to the Electromobility Act (January 11, 2018; Dz. U. z 2018 r. poz. 317) shall introduce the definitions for the hydrogen refuelling infrastructure; set the general safety and technical requirements for the refuelling stations (according to the Alternative Fuels Infrastructure Directive) and determine the procedures and competent authorities relevant for the inspection of this infrastructure. 2. Amendment to the Act on the system of monitoring and controlling quality of fuels (August 25, 2006; Dz.U. Nr 169, poz. 1200) shall introduce the notion of hydrogen following the combined nomenclature CN 2804 10 00 code; sets the procedures of monitoring and controlling the quality of hydrogen; determines relevant authorities. The notion of hydrogen shall be in compliance with the 'Do no significant harm' Technical Guidance (2021/C

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										58/01). The reform shall not make the use and marketing of renewable hydrogen more difficult than other sources of hydrogen. The reform shall primarily aim at developing renewable hydrogen or hydrogen produced from electrolysers.
B17G	B2.1 Improving the conditions for the development of hydrogen technologies and other decarbonised gases	Milestone	Entry into force of the law laying down rules for hydrogen	Provision in the law indicating its entry into force				Q4	2023	Entry into force of the law establishing hydrogen infrastructure and markets design aimed at supporting the market uptake of renewable and low-carbon hydrogen, integration of hydrogen production in other energy markets as well as existing and dedicated infrastructure aimed at creating regulatory predictability for investors and supporting the uptake of renewable and low-carbon hydrogen. The law shall be in compliance with the 'Do no significant harm' Technical Guidance (2021/C 58/01). The reform shall not make the use and marketing of renewable hydrogen more difficult than other sources of hydrogen. The reform shall primarily aim at developing renewable hydrogen or hydrogen produced from electrolysers. The reform shall be in line with the EU hydrogen strategy.
B18G	B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport	Target	Environmental permits issued for hydrogen refuelling stations		Number	0	10	Q3	2023	Number of environmental permits issued for hydrogen refuelling stations.
B19G	B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport	Target	Entry into operation of hydrogen refuelling stations		Number	0	14	Q2	2026	Number of hydrogen refuelling stations including hydrogen bunkering open to the public as part of an integrated policy approach that puts the priority on renewable hydrogen. The bunkering shall be open to all sources of hydrogen, the

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										quantity of bunkered grey hydrogen shall decrease over time.
B20G	B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport	Target	Research and innovation projects on innovative hydrogen powered transport units		Number	0	3	Q2	2026	Three innovative projects on hydrogen powered transport units shall be developed. The projects shall support at least the development, construction and implementation of innovative hydrogen-powered transport units (such as mainly vehicles/vessels/trains and other units using railways/buses/planes). The scope of investment includes a broad range of activities for advancing, testing, demonstrating different types of hydrogen fuel cell transport units. It shall cover both constructing new units as well as retrofitting existing ones. Transport units shall not be dedicated to the transport of fossil fuels.
B21aG	B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport	Milestone	Implementing Agreement	Entry into force of the Implementing Agreement				Q2	2024	Entry into force of the Implementing Agreement.
B21bG	B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport	Target	Legal agreements signed with final beneficiaries		Percentages		50%	Q2	2025	BGK shall have entered into legal subsidy agreements with final beneficiaries for an amount necessary to use at least 50% of the RRF investment into the scheme (taking into account management fees).
B21cG	B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport	Milestone	Ministry has completed 50% of the investment	Certificate of transfer				Q2	2025	Poland shall transfer EUR 320 million to BGK for the Scheme.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
B21dG	B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport	Target	Legal agreements signed with final beneficiaries		Percentages	50	100%	Q1	2026	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).
B21eG	B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport	Milestone	Ministry has completed the investment	Certificate of transfer				Q2	2026	Poland shall transfer EUR 320 million to BGK for the Scheme, additional to the EUR 320 million already transferred under milestone B21cG.
B37G	B2.2.3 Construction of offshore terminal infrastructure	Milestone	Construction of a new terminal for installation of offshore wind	Completion of construction works and terminal preliminary lease agreement				Q3	2026	The construction works of a new terminal for installation of offshore wind shall be completed. The terminal shall feature at least two operational berths: one outbound berth for offshore wind installation vessels (accommodating at least two offshore jack-up vessels) and one inbound berth for Lo-Lo and Ro-Ro ships delivering offshore wind components. A legally binding preliminary lease agreement(s) for the new terminal shall be signed for main use of the terminal for the installation of bottom-fixed and floating offshore wind.
B38G	B2.2.3 Construction of offshore terminal infrastructure	Target	Upgrading / extending facilities in the ports of Łeba, Ustka and Darłowo for servicing and maintanance of offsore wind installations		Number	0	3	Q2	2026	Upgrading and/or extending of facilities in the ports of Łeba, Ustka and Darłowo for servicing and maintanance of offsore wind installations shall be completed. The works in Ustka shall consist in the modernization of breakwaters of the inner port and waterway track deepening. The works in Łeba shall consists in the construction of an approach waterway track with a depth of at least 3,5 metres. The investment in Darłowo shall consist in the reconstruction of the breakwater, the

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										construction of a groyne and the construction and restoration of the quays. Legally binding concession agreement(s) for the use of ports facilities (such as terminals or berths) for servicing offshore wind instalations shall be signed.
B39G	B3.1 Support sustainable water and wastewater management in rural areas	Milestone	Development of rules for the territorialisation of support for water supply or sewage investments RRP in rural areas	Adoption of guidelines by Minister of Agriculture and Rural Development.				Q4	2021	Adoption of territorial criteria for selecting beneficiaries. The selection criteria shall give priority to municipalities with the least ability to finance investments from their own resources. Voivodeship self-governments shall be involved in the process of defining the criteria for selecting beneficiaries.
B40G	B3.1 Support sustainable water and wastewater management in rural areas	Milestone	Entry into force of legal act establishing an obligation to carry out regular monitoring and control of appropriate individual systems	Provision in the legal act indicating its entry into force				Q2	2022	Entry into force of a legal act which shall introduce the obligation for communes to monitor and control the disposal of sewage and use instruments to prevent improper disposal, including the mechanism of so-called substitute performance, i.e. organising the emptying of septic tanks by the commune for property owners who have not concluded contracts for emptying septic tanks.
B41G	B3.1.1 Investments in wastewater treatment systems and water supply in rural areas	Target	New or modernized wastewater and water supply infrastructure for rural population		Number	0	27 522	Q4	2025	New and modernized infrastructure enabling additional connections of rural population to the water supply and wastewater treatment infrastructure or restoration or expansion of existing infrastructure's capacity, in communes that fully comply with the amended rules on wastewater disposal. Support shall be directed to areas whose investment capacity has been limited as a result of the COVID-19 pandemic outside agglomerations within the meaning of art.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										86 of the Water Law Act and to wastewater treatment infrastructure projects with the greatest potential to reduce existing negative environmental impacts. The beneficiaries of the investment shall be selected through an open and transparent competition. Alternative solutions for water supply and wastewater treatment infrastructure in rural areas (such as combining collective systems with septic tanks, or individual plants) shall be considered. Water abstraction shall be avoided where the concerned water bodies (surface or ground waters) are, or projected (in the context of intensifying climate change) to be in less than good status or potential.
B42G	B1.1.5 Improvement of energy efficiency in multi-apartment residential buildings	Target	T1 – Renewable energy installations and thermomodernizations in multi-apartment buildings		Number	0	40 456	Q3	2023	Number of dwellings in multi-apartment buildings that have been thermo-modernized or equipped with renewable energy installations. Investments shall be supported under the TERMO programme.
B43G	B1.1.5 Improvement of energy efficiency in multi-apartment residential buildings	Target	T2 – Renewable energy installations and thermomodernizations in multi-apartment buildings		Number	40 456	788 086	Q2	2026	Number of dwellings in multi-apartment buildings fulfilling requirements set out for item B11aG.

B.3. Description of the reforms and investments for the loan

B1.2 Facilitating the energy saving obligation for energy companies

The objective of the reform is to simplify and broaden the Energy Efficiency Obligation scheme.

The reform shall be implemented by creating a standard set of reference values for different types of energy-saving measures. Such measures shall no longer need to be audited which shall facilitate the participation in the scheme of smaller entities. Another element of the reform shall be the inclusion in the Energy Efficiency Obligation scheme of fuel companies placing liquid fuels used for transport on the market. These companies shall implement energy efficiency improvement projects, cancel an appropriate number of white certificates, or pay a substitute fee under certain conditions.

The implementation of the reform shall be completed by 30 June 2022.

B1.2.1 Energy efficiency and RES in companies – investments with the highest greenhouse gas reduction potential

The investment aims at reducing final energy consumption and greenhouse gas emissions of companies.

The implementation of green solutions in enterprises aims to focus on improving industrial and energy processes in order to improve energy efficiency and reduce energy intensity, leading to a reduction - and a higher efficiency - of energy consumption, together with investments in renewable and low-carbon energy sources in enterprises. The investment shall, in particular, support (i) the construction, extension or modernisation of existing industrial and production installations, industrial equipment and electricity installations aimed at improving their energy efficiency; (ii) the construction and installation of own renewable energy sources in companies, including wind turbines, solar collectors, photovoltaic panels, geothermal systems, heat pumps; (iii) the construction of energy storage facilities in companies in connection with the production of energy from renewable sources; (iv) building/upgrading own (internal) low-carbon energy sources, including cogeneration; (v) increasing the share of low- or zero-emission fuels in manufacturing processes, respecting the highest emission standards; (vi) replacing low-energy heat sources using fuels (solid, liquid, gas) or electricity with more energy efficient sources; (vii) thermo-modernisation of buildings and facilities used in industrial processes. Projects shall be selected on the basis of an open competition, taking into account the following criteria: (i) readiness – maturity of the project for implementation; (ii) consistency with existing plans for climate neutrality; (iii) the degree of reduction of CO2 and PM 2,5 and PM10 emissions; (iv) the degree of reduction in primary energy consumption.

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[16]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[17]; (iii) activities related to waste

[16] Except projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C 58/01).

[17] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the EU Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

landfills, incinerators[18] and mechanical biological treatment plants[19]; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation shall be selected.

The implementation of the investment shall be completed by 31 December 2023.

B2.3 Support for investment in offshore wind farms

The objective of the reform is to ensure the effective implementation and further development of offshore wind energy.

The reform shall consist of introducing detailed requirements for power output plant components and for offshore power station components as well as construction requirements for offshore power station components, while taking into account the safety and reliability of the offshore power output and power station assembly. A regulation shall enter into force laying down the maximum price per 1 MWh (expressed in PLN) that may be indicated in bids submitted by generators in an auction. The implementation of the reform shall be completed by 30 June 2024.

The objective of the reform is also to reduce the impact of the allocation constraints on the electricity market results. The reform shall consist of the implementation by the Transmission System Operator of an explicit procurement of balancing capacities (reserves) before the single day ahead coupling (SDAC) in line with the recommendation by the ACER proposing to decrease the level of allocation constraints applied. The implementation of the reform shall be completed by 31 December 2023.

The reform shall be accompanied by auctions for electricity generation from offshore wind farms. The auctions shall be organised by 31 December 2025.

B2.4 Legal framework for the development of energy storage facilities

The objective of the reform is to remove existing legal barriers to the development of storage technologies and to create a stable legal environment for the operation of storage business.

The reform shall, inter alia, exempt electricity storage from the tariff obligation and remove double charging of network charges. It shall make the obligation to obtain a concession/entry in the register dependent on the total installed electricity storage capacity, irrespective of its capacity. The proposed tariffs framework for storage shall be non-discriminatory and cost-reflective.

The implementation of the reform was to be completed by 30 June 2021.

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

The objective of the reform is to reduce the negative environmental impact of large-scale degraded land and allow for coordinated neutralisation of threats in Polish marine areas.

The reform entails removing organisational and legal barriers to the comprehensive elimination of the negative environmental impact of large-scale post-industrial areas. It shall focus on four

[18] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[19] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

independent field components (different locations and scopes of works): 1) former "Tarnowskie Góry" Chemical Plant in Tarnowskie Góry; 2) former "Zachem" Chemical Plant in Bydgoszcz; 3) "Organika-Azot" Plant in Jaworzno; 4) former "Boruta" Dyes Industry Plant in Zgierz.

The legislation enacting these changes shall enter into force by 31 December 2022.

The second part of the reform shall consist of defining rules dedicated to hazardous materials sunk in the Baltic Sea aimed at increasing safety for human health and condition of the environment. It shall describe the competences of public authorities in the provisions of law; identify leading and cooperating entities in matters related to the deposition of hazardous materials in the maritime areas; develop a detailed action plan of public administration and supervised and subordinate units on the subject of hazardous materials deposited in marine areas, along with an indication of the entities responsible for the implementation of individual tasks; and introduce legal changes to enable monitoring, identification and possible extraction and disposal of hazardous materials.

The legislation enacting these changes shall enter into force by 30 June 2025.

B3.2.1 Investments in risk neutralisation and the restoration of large-scale brownfield sites and the Baltic Sea

The objective of the investment is to remove the threat to human health and life posed by large-scale brownfield sites, to minimise their negative impact on the natural environment and to recover them for re-use while respecting the polluter pays principle and the Environmental Liability Directive 2004/35/EC. The investment also aims to contribute to addressing the risk arising from pollution and hazardous materials in Polish marine areas.

The investment shall consist of the development of research and studies leading to preparation of full investment documentation for pre-defined locations for which significant problems with the presence of pollutants or hazardous substances on a large-scale area exist. It shall entail the development of field research, studies and land inventory, as a preliminary but fundamental step leading to preparation of full investment documentation in next steps of the programme.

The implementation of the investment shall be completed by 30 June 2026.

The investment shall also support reconnaissance and measurement campaigns in the Baltic Sea as well as an analysis of the obtained data as a necessary step leading to the preparation of a complete documentation for neutralisation plans.

The implementation of the investment shall be completed by 31 December 2025.

B3.3 Support for the sustainable management of water resources in agriculture and rural areas

The objective of the reform is to improve the conditions for investment in rural areas in water management and resource efficiency. The reform shall contribute to increasing the resilience of agriculture to drought and flood prevention in agricultural areas; improving water efficiency by properly regulating water relations in agricultural areas and reducing run-off; and increasing water retention.

The reform shall consist of amendments to national legislation needed to improve the conditions for resilient water management in agriculture and rural areas. The amendments shall facilitate the preparation and implementation of investments regarding water retention and stopping its draining from agricultural lands, including in particular investments related to the reconstruction and rebuilding of drainage devices so that they fulfil the function of retention and thus protect agricultural land against drought and limit the risk of floods.

The reform shall comply with the requirements laid down in the 'Do no significant harm' Technical Guidance (2021/C 58/01), in particular, it shall ensure compliance with the EU environmental legislation, including the EIA Directive (2011/92/EU) and the Water Framework Directive (2000/60/EC).

The amendments shall not lead to any deterioration of the level of compliance with EU environmental legislation, in particular with regards to investments that are considered significant or potentially significant investments pursuant to the Council of Ministers' regulation on projects likely to have a significant impact on the environment and investments in or affecting Natura 2000 areas. Moreover, the changes shall not alter the currently binding rules on water intake.

The implementation of the reform shall be completed by 30 June 2022.

B3.3.1 Investments in increasing the potential of sustainable water management in rural areas

The objective of the investment is to support investments in rural areas in improving water management and resource efficiency.

The investment shall contribute to increasing the resilience of agriculture to drought and flood prevention in agricultural areas; improving water efficiency by properly regulating water relations in agricultural areas and reducing run-off; and increasing water retention, provided their need and nature is justified appropriately. Priority shall be given to climate-change-resilient and nature-based solutions. Projects under this measure shall be subject to environmental impact assessment (EIA) and shall comply with the requirements laid down in the Technical Guidance on DNSH (C(2023) 6454 final). Compliance with the EU environmental legislation, including the EIA Directive (2011/92/EU) and the Water Framework Directive (2000/60/EC) shall be ensured. All investment projects financed under this component which require an EIA decision shall comply with Directive 2011/92/EU as amended by Directive 2014/52/EU. Specifically, all new projects that require an EIA shall be authorised under the Act on the provision of information on the environment and its protection, public participation in environmental protection and environmental impact assessment, as amended by the Act of 30 March 2021 amending that Act and certain other acts. Provisions of the 'Guidelines on remedial actions for projects co-financed by EU Funds affected by the infringement 2016/2046', as communicated to Poland on 23 February 2021 (ref. Ares(2021)1423319), shall be taken into account for the implementation of all investment projects for which an environmental decision or a construction or development permit was requested or issued before the entry into force of the Act of 30 March 2021. Only projects that do not lead to a deterioration of the status of surface waters and groundwater and do not prevent the improvement of the ecological status or potential of the affected water bodies shall be supported.

Any investment having negative effects on nature shall be excluded from the support. Where water is abstracted, a relevant permit must be granted by the relevant authority, ensuring that affected water bodies are in good ecological status and specifying conditions to avoid deterioration thereof, in accordance with the requirements of Directive 2000/60/EC and the technical Guidance on DNSH and evidenced by the latest relevant supporting data. Water abstraction shall be avoided where the concerned water bodies (surface or ground waters) are, or projected (in the context of intensifying climate change) to be in less than good status or potential. The measures shall also comply with the provisions of Directive 2009/147/EC on the conservation of wild birds (Birds Directive) and Directive on the conservation of natural habitats and of wild fauna and flora 92/43/EEC (Habitats Directive).

The implementation of the investment shall be completed by 31 December 2025.

B3.4 Enabling framework for green transition investments in urban areas

The objective of the reform shall be to support the capacity of cities in prioritising, planning, executing and financing investment projects aimed at climate mitigation and adaptation in line with the European Green Deal. The reform and the associated investments shall notably aim at increasing the share of green areas in cities.

A set of legislative changes shall ensure that sustainability aspects are integrated into the urban planning procedures and that stakeholders are consulted as part of those procedures. Moreover, it shall be ensured that local authorities receive appropriate capacity support to prioritise, plan and execute climate mitigation and adaptation projects. These regulatory and capacity-building elements shall be complemented by the establishment of a dedicated instrument aimed at providing financing for green transition investments in urban areas.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C58/01), the eligibility criteria for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[20]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[21]; (iii) activities related to waste landfills, incinerators[22] and mechanical biological treatment plants[23]; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation may be selected.

The legislative changes aimed at facilitating green urban investments shall enter into force by 31 December 2023. The Green Urban Transition Fund shall be set up by 30 June 2022.

B3.4.1 Investments in a green transformation of cities

The objective of the investment is to mitigate the impact of cities on climate change and the health of their inhabitants by lowering greenhouse gas and other pollutant emissions, as well as to increase the energy resilience of cities and combat energy poverty. The objective is also to adapt cities to increasing extreme weather conditions associated with climate change, such as drought, heat waves and flooding.

Investments aiming at increasing the use of renewables as a source of energy in the city, increasing energy efficiency including renovation of buildings, developing zero-emission transport infrastructure (pedestrian, cycling) integrated with collective transport, improving education, and awareness-raising among citizens about the need to transform cities towards climate neutrality in adapting to climate change shall take place. The measure also foresees investments in projects aiming

[20] Except projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01).

[21] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the EU Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[22] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[23] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

at increasing biologically active surfaces in urban and functional areas and reducing soil sealing and nature-based urban investments with associated vegetation solutions.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (C(2023) 6454 final), the eligibility criteria for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[24]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[25]; (iii) activities related to waste landfills, incinerators[26] and mechanical biological treatment plants[27]; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation may be selected.

The implementation of the action shall be completed by 31 August 2026.

B3.5 Reform of housing construction for people with low and average incomes, taking into account the higher energy efficiency of buildings

The objective of the reform shall be to increase the supply of energy-efficient housing for low- and average-income households.

That objective shall be achieved by increasing the rate of public co-financing for buildings that meet energy efficiency standards 20% more ambitious than the minimum energy efficiency standard in force in Poland (Nearly-Zero Energy Buildings standard, NZEB).

The reform shall be completed by 30 June 2022.

B3.5.1 Investment in energy-efficient housing for low- and average-income households

The objective of the investment shall be to increase the supply of energy-efficient housing for low- and average-income households.

The investments shall support the creation of dwellings forming part of the municipal housing stock, sheltered dwellings, accommodation facilities, shelters for the homeless, heating and temporary accommodation, and the participation of the municipality or an inter-municipal association in a project of another investor, consisting of the creation of dwellings for rent for low-income people who cannot afford an accommodation on the private market.

Investments shall be made to construct low-emission multi-apartment residential buildings using RES installations (including in particular photovoltaic panels, solar collectors) and other 'green' solutions that increase the energy efficiency of buildings. The energy consumption of supported buildings shall be 20% lower than the minimum energy performance standard (Nearly-zero Energy Building) for new buildings.

[24] Except projects under this measure in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance C(2023) 6454 final

[25] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the EU Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[26] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[27] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

The investment shall be completed by 30 June 2026.

B3.6 Improving the conditions for the development of renewable energy sources

The objective of the reform is to improve the regulatory environment for distributed and prosumer energy, develop the supply chain for offshore wind energy, implement energy management systems, increase the installed capacity of renewable energy sources and increase the share of energy from renewable energy sources.

The reform shall consist of amendments to the Renewable Energy Act ("RES Act") such as introducing better conditions for the operation of energy clusters, implementation of collective models of energy prosumers, implementation of provisions on new renewable energy communities, introduction of provisions specifying the principles of operations for one of models of renewable energy community and the adoption of the principles of running a business for the biomethane sector.

The implementation of the action shall be completed by 30 March 2023.

The reform shall also amend the Act on investments in onshore wind power to facilitate the possibility of onshore wind energy investments in municipalities wishing to locate such installations by giving the municipal authorities more power to determine the location of individual investments and to allow the plant to be located closer to residential buildings than the current minimum distance of 10 times the height of the installation.

The implementation of the action shall be completed by 30 June 2022.

The above reform shall be accompanied by the entry into force of a regulation providing a plan of renewables auctions per technology (including for new onshore wind farms). The plan shall set a budget and a volume of electricity that shall be available for each competitive auction for the period 2022-2027. The regulation shall be published by 30 September 2022.

Furthermore, Poland shall progressively increase the installed capacity of onshore wind farms and photovoltaic installations to contribute to the green transition. The installed onshore wind and photovoltaic capacity shall reach 23,5 GW by 30 September 2023.

With regards to the development of offshore wind farms, the reform shall introduce detailed rules for payment of the concession fee to the President of the Energy Regulatory Office extended to entities involved in electricity generation in offshore wind farms.

The implementation of this action shall be completed by 30 June 2022.

Furthermore, reform shall also regulate the types of cash flows to be taken into consideration in calculating the adjusted price and the detailed method of calculating the adjusted price.

The implementation of this action shall be completed by 31 December 2022.

B.4. Milestones, targets, indicators, and timetable for monitoring and implementation for the loan

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
B1L	B1.2 Facilitating the implementation of the energy saving obligation for energy companies	Milestone	Entry into force of the implementing regulation to the Energy Efficiency Act	Provision in the implementing regulation to the Energy Efficiency Act indicating its entry into force				Q2	2022	Entry into force of the implementing regulation to the Energy Efficiency Act which shall establish an energy savings reference value for projects improving energy efficiency; and set out a methodology for calculating energy savings for projects in the transport sector.
B2L	B1.2.1 Energy efficiency and RES in companies – investments with the highest greenhouse gas reduction potential	Milestone	Financing instructions (including eligibility and selection criteria) for the support scheme targeting energy efficiency and RES in companies, including those covered by the EU Emissions Trading System	Publication of the support scheme				Q4	2022	The investment policy of the scheme shall include at least the following eligibility and project selection criteria: (i) the objective of the lowest price per ton of the greenhouse gas saved; (ii) ensuring compliance with the DNSH Technical Guidance (2021/C58/01) through the use of the exclusion list and compliance with EU and national environmental laws and iii) specifying decarbonisation targets.
B3L	B1.2.1 Energy efficiency and RES in companies – investments with the highest greenhouse gas reduction potential	Target	Award of all contracts for the implementation of energy efficiency and RES in enterprises		Number	0	43	Q4	2023	Number of contracts awarded to investment projects related to the improvement of industrial and energy processes to improve energy efficiency and reduce energy intensity, leading to the reduction and rationalisation of energy consumption with investments in renewable and low-carbon energy sources in enterprises. The scheme shall be deployed in line with its financing instructions, as described under B2L. The scheme shall be rolled out through a non-discriminatory, transparent, and open process, open to all industrial sectors.
B4L	B2.3 Support for investment in offshore wind farms	Milestone	Entry into force of implementing regulations following from the Act on the promotion of electricity generation	Provisions in the regulations indicating their entry into force				Q2	2024	Two implementing regulations shall enter into force: 1. Regulation of the Minister of Climate and Environment on the requirements for the elements of a set of equipment for power evacuation and for the elements of offshore substations - Moreover, the regulation shall guarantee the appropriate quality of

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			in offshore wind farms							infrastructure in the context of its potential integration with the power grid in case of transferring the power outlets from offshore wind farms, as stipulated in Art. 58-60 of the Offshore Wind Act. 2. Regulation of the Minister of Climate and Environment on the maximum price in PLN per 1 MWh, which may be indicated in bids submitted in an auction by generators.
B5L	B2.3 Support for investment in offshore wind farms	Milestone	Organisation of auctions for electricity from offshore wind farms	Publication of auction results				Q4	2025	The Act of 17 December 2020 on the promotion of electricity generation in offshore wind farms (Journal of Laws of 2021, item 234) through Article 29 introduced the obligation for the President of the Energy Regulatory Office to hold an auction in 2025. The maximum total installed electrical capacity of offshore wind farms for which the right to cover the negative balance through the auction in 2025 may be granted is 2.5 GW.
B6L	B2.3 Support for investment in offshore wind farms	Milestone	Entry into force of an amendment of the Regulation on the detailed conditions for the operation of the power system which shall amend national balancing rules in order to reduce to the maximum possible extent the impact of the allocation constraints	Provision in the amendment of the regulation indicating its entry into force				Q4	2023	As a part of the energy market reform, rules of the balancing market shall be amended to include explicit procurement of reserves before the single day ahead coupling (SDAC). This solution was proposed by the ACER in the CORE CCM Methodology (ACER Decision 02/2019) as one of the possible solutions to reduce to the maximum possible extent the impact of the allocation constraints. In order to implement this reform, the minister responsible for energy shall amend the Regulation of the Minister of Economy of 4 May 2007 on the detailed conditions for the operation of the power system. Allocation constraints shall be monitored by the energy regulator pursuant to applicable EU rules. A study on the optimisation of proposed measures to limit allocation constraints in the Polish electricity system shall be carried out by the regulator and its recommendations shall be duly taken into account in further works.

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B10L	B2.4 Legal framework for the development of energy storage facilities	Milestone	Entry into force of amendments of the Act on energy law with regards to energy storage	Provision in the amendments of the Act on energy law indicating its entry into force				Q2	2021	The amendments shall facilitate the development of electricity storage including, in particular, an exemption from tariff obligation, no double network charges, partial exemption from fees for connecting the storage to the grid, exemption from the obligations to present certificates of origin and from certain fees with regards to stored electricity. The proposed tariffs framework for storage shall be non-discriminatory and cost-reflective.
B14L	B3.2 Support for environmental restoration and protection against hazardous substances	Milestone	Entry into force of a law to facilitate a comprehensive elimination of the negative environmental impact of large-scale post-industrial areas.	Provision in the law indicating its entry into force				Q4	2022	Entry into force of a law aimed at increasing safety for human health and the condition of the environment. The law shall remove organisational and legal barriers occurring to the comprehensive elimination of the negative environmental impact of large-scale post-industrial areas. It is a form of pilotage for pre-defined locations. The law shall provide rules for four independent field components (different locations and scopes of works): 1) former "Tarnowskie Góry" Chemical Plant in Tarnowskie Góry; 2) former "Zachem" Chemical Plant in Bydgoszcz; 3) "Organika-Azot" Plant in Jaworzno; 4) former "Boruta" Dyes Industry Plant in Zgierz. The scope of the project includes the reconnaissance and inventory of the areas, preparation and assessment of the scale of problems related to reducing the environmental impact of large brownfield sites and the development of comprehensive investment documentation for these areas.
B15L	B3.2 Support for environmental restoration and protection against hazardous substances	Milestone	Entry into force of a legal act dedicated to hazardous materials lingering in the Baltic Sea	Provision in the legal act indicating its entry into force				Q2	2025	Entry into force of a legal act aimed at increasing safety for human health and the condition of the environment, which shall provide: - a precise description of the competences of public authorities in the provisions of law; - identification of leading and cooperating entities in

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										matters related to the disposal of hazardous materials in the maritime areas of the Republic of Poland; - development of a detailed action plan of public administration and supervised and subordinate units on the subject of hazardous materials deposited in marine areas, along with an indication of the entities responsible for the implementation of individual tasks; - introducing legal changes to enable monitoring, identification and possible extraction and disposal of hazardous materials in a coordinated and planned manner.
B16L	B3.2.1 Investments in risk neutralisation and the restoration of large-scale brownfield sites and the Baltic Sea	Target	Documentation sets prepared for investments related to the negative environmental impact of selected large-scale brownfields and hazardous materials sunken on the bottom of the Baltic Sea		Number	0	9	Q2	2026	Full investment documentation sets for nine pre-defined locations - in land and sea as a different part of the programme - for which significant problems with the presence of pollutants or hazardous substances on a large-scale area exist.
B17L	B3.2.1 Investments in risk neutralisation and the restoration of large-scale brownfield sites and the Baltic Sea	Target	Land areas for which field research related to the presence of pollutants and hazardous materials was carried out		Number	0	5	Q4	2025	Development of field research, studies, and land inventory, as a preliminary but fundamental step leading to preparation of full investment documentation in next steps of the programme.
B18L	B3.2.1 Investments in risk neutralisation and the restoration of large-scale brownfield sites and the Baltic Sea	Target	Locations in Polish sea areas (including wrecks) with performed inventory and field research related to the presence of hazardous materials		Number	0	4	Q4	2025	Detailed reconnaissance and measurement campaigns in the sea as well as analysis of the obtained data as a necessary step leading to the preparation of complete documentation for neutralisation plans.

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B21L	B3.3 Support for the sustainable management of water resources in agriculture and rural areas	Milestone	Entry into force of amendments to national legislation needed to improve the conditions for resilient water management in agriculture and rural areas	Provision in the amendments indicating the entry into force				Q2	2022	Entry into force of amendments that shall contribute to increasing the resilience of agriculture to drought and flood prevention in agricultural areas; improving water efficiency by properly regulating water relations in agricultural areas and reducing run-off; and increasing water retention. The amendments shall comply with the requirements set out in the 'Do no significant harm' Technical Guidance (2021/C 58/01), in particular, it shall ensure compliance with the EU environmental legislation, including the EIA Directive and the Water Framework Directive. The amendments shall not lead to any deterioration of the level of compliance with EU environmental legislation with regards to investments that are considered significant or potentially significant investments pursuant to the Council of Ministers' regulation on projects likely to have a significant impact on the environment and investments in or affecting Natura 2000 areas. Moreover, the amendments shall not alter the currently binding rules on water intake.
B22L	B3.3.1 Investments in increasing the potential of sustainable water management in rural areas	Milestone	Adoption of selection criteria for call for proposals	Adoption of the criteria by the Ministry of Agriculture and Rural Development				Q2	2022	Investments shall be selected through dedicated calls, based on environmental criteria. The project shall contribute to increasing the resilience of agriculture to drought and flood prevention in agricultural areas; improving water efficiency by properly regulating water relations in agricultural areas and reducing run-off; and increasing water retention, provided their need and nature is justified appropriately. Priority shall be given to nature-based or other climate-change resilient solutions. Only projects that do not lead to a deterioration of the status of surface waters and groundwater and do not prevent the improvement of the ecological status or potential of the affected water bodies shall be supported.

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B23L	B3.3.1 Investments in increasing the potential of sustainable water management in rural areas	Target	Area of agricultural land / forest (in hectares) benefitting from improved water retention		Number	0	858 568	Q4	2025	At least 858 568 hectares of agricultural land or forest demonstrably benefitting from improved water retention, through interventions improving the long-term resilience of the agriculture sector to climate change impacts, namely drought and floods, and supporting biodiversity. The investment shall comply with the requirements laid down in the 'Do no significant harm' Technical Guidance (2021/C 58/01). All new projects that require an EIA shall be authorised under the Act on the provision of information on the environment and its protection, public participation in environmental protection and environmental impact assessments, as amended by the Act of 30 March 2021 amending that Act and certain other acts. Provisions of the 'Guidelines on remedial actions for projects co-financed by EU Funds affected by the infringement 2016/2046', as communicated to Poland on 23 February 2021 (ref. Ares(2021)1423319), shall be taken into account for the implementation of all investment projects for which an environmental decision or a construction or development permit was requested or issued before the entry into force of the Act of 30 March 2021. Only projects that do not lead to a deterioration of the status of surface waters and groundwater and do not prevent the improvement of the ecological status or potential of the affected water bodies shall be supported. Where water is abstracted, a relevant permit must be granted by the relevant authority, specifying conditions to avoid deterioration and ensure that affected water bodies are in good ecological status, in accordance with the requirements of Directive 2000/60/EC and evidenced by the latest relevant supporting data. Water abstraction shall be avoided

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										where the concerned water bodies (surface or ground waters) are, or projected (in the context of intensifying climate change) to be in less than good status or potential.
B24L	B3.4 Enabling framework for green transition investments in urban areas	Milestone	Entry into force of a law on sustainable urban development setting goals, directions, implementing rules and coordination mechanisms for the green transformation of cities	Provision in the law indicating its entry into force				Q4	2023	Entry into force of a law that shall aim at supporting the capacity of urban areas in investing in the green transition. It shall ensure that sustainability aspects are integrated into urban planning procedures. It shall ensure that stakeholders are consulted as part of those procedures. It shall provide capacity support to local governments to implement such projects.
B25L	B3.4 Enabling framework for green transition investments in urban areas	Milestone	Green Urban Transformation Instrument	Establishment of the Green Urban Transformation Instrument and adoption of its detailed rules and procedures in consultation with all stakeholders				Q2	2022	Establishment of the Green Urban Transition Instrument to support (a) the green transformation of cities; and (b) investments in the green digitisation of cities, with adopted procedures. The Green Urban Transition Instrument shall be in line with the DNSH Technical Guidance (2021/C 58/01). In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C 58/01), the eligibility criteria for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks; (iii) activities related to waste landfills, incinerators and mechanical biological treatment plants; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation may be selected.

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										The Green Urban Transformation Instrument shall ensure that any reflows (i.e. interests on the loan, return on equity, or principal repaid, minus associated costs) linked to this instrument shall be used for the same policy goals, including beyond 2026, or to repay the RRF loan.
B26L	B3.4.1 Investments in a green transformation of cities	Target	T1 - Signature of the loan contracts for investments in green urban development projects		Number	0	201	Q4	2024	The target refers to the number of contracts signed with the recipients. Support shall be channelled through the Green Urban Transition Instrument and be in line with adopted procedures. The beneficiary entities shall be selected via transparent and competitive calls open to projects concerning all cities. The criteria for selection of beneficiary entities shall in particular reflect the needs for mitigating the impact of cities on climate change and the health of their inhabitants by lowering greenhouse gas and other pollutant emissions. Result indicators shall be defined according to the specificity of supported projects. Eligible project types shall include: (i) increasing biologically active surfaces in urban and functional areas and reducing soil sealing; (ii) nature-based urban investments (NBS) with associated vegetation solutions; (iii) sustainable rainwater management systems involving green-blue infrastructure and nature-based solutions; (iv) improving air quality in cities, including the development of distributed and civic energy; (v) establishing Low Emission Zones, sustainable multimodal urban mobility, effective mobility plans, green zones in urban areas; (vi) development of energy cluster and cooperatives (vii) increasing the

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										use of RES as a source of energy in the city; (viii) the development of zero-emission transport infrastructure (pedestrian, cycling) integrated with collective transport; (ix) the deployment of energy-efficient lighting technologies for roads and public spaces; (x) education and awareness-raising among citizens about the need to transform cities towards climate neutrality in adapting to climate change and (xi) revitalization of buildings and urban spaces. The cost of (x) shall not exceed 10% of the cost of investment B3.4.1. Priority shall be given to cities where such project types have been or are planned to be introduced. The allocation of projects to the beneficiary entities shall ensure a balanced distribution between entities across the country considering population and geographical coverage. The cost of repayment of the loan shall not require contributions by the local governments. This provision shall not apply to investment projects that generate relevant revenues or cost savings.
B27L	B3.4.1 Investments in a green transformation of cities	Target	T2 - Signature of the loan contracts for investments in green urban development projects		Number	0	438	Q4	2025	On the basis of a revised budgetary allocation, number of additional contracts signed with the recipients for investments meeting criteria set out for item B26L.
B27aL	B3.4.1 Investments in a green transformation of cities	Target	T3 - Completed projects supporting investments in green urban development projects		Number	0	390	Q3	2026	Number of projects completed by the recipients of support from the Green Urban Transition Instrument following the revised budgetary allocation.

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B28L	B3.5 Reform of housing construction for people with low and average incomes, taking into account the higher energy efficiency of buildings	Milestone	Entry into force of an act amending the Act of 8 December 2006 on financial support for the creation of residential premises for rent, sheltered housing, night shelters, shelters for the homeless, heating plants and temporary premises, and resulting changes in other acts	Provision in the act amending the Act of 8 December 2006 on financial support for the creation of residential premises for rent, sheltered housing, night shelters, shelters for the homeless, heating plants and temporary premises, and resulting changes in other acts indicating its entry into force				Q2	2022	The amendment to the act shall provide for increasing the support for investments in construction of buildings with an energy standard higher by 20% than NZEB. Support shall be increased as compared to standard housing from 80% to 95% for buildings for low-income households and from 35% to 60% for households with average incomes. These provisions shall apply to any source of public support.
B29L	B3.5.1 Investments in energy-efficient housing for low- and average-income households	Target	T1 – Number of apartments qualified for financing intended for low- and average income households		Number	0	7820	Q4	2024	Number of apartments qualified for financing (for low- and average-income households). The investments shall be realised by local authorities and social housing investors (mainly social housing associations and social housing initiatives). Contracts signed with beneficiary entities (local authorities and social housing investors (mainly social housing associations and social housing initiatives) shall specify that: - at least 75% of these apartments shall be allocated to those applicants for the apartments who are in the lower half of the list of applicants drawn up based on the income of the applicants in descending order, and - the apartments shall be built to an energy efficiency standard 20% more ambitious than

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										the minimum energy efficiency standard in force in Poland (Nearly-Zero Energy Buildings standard/NZEB). The beneficiary entities shall be selected via transparent and competitive calls open to all local authorities and social housing investors (mainly social housing associations and social housing initiatives). The criteria for selection of beneficiary entities shall in particular reflect the needs for increasing the supply of energy-efficient housing for low- and average-income households. Where new construction activities take place in or near biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas, as well as other protected areas), compliance with Articles 6(3) and 12 of the Habitats Directive, and Article 5 of the Birds Directive shall be required, and Environmental Impact Assessment (EIA) or screening shall be carried out where required under the EIA Directive. All investment projects financed under this component which require an EIA decision shall comply with Directive 2011/92/EU as amended by Directive 2014/52/EU. Specifically, all new projects that require an EIA shall be authorised under the Act on the provision of information on the environment and its protection, public participation in environmental protection and environmental impact assessment as amended by the Act of 30 March amending that Act and certain other acts. Provisions of the 'Guidelines on remedial actions for projects co-financed by EU Funds affected by the infringement 2016/2046', as communicated to Poland on 23 February 2021 (ref. Ares(2021)1423319), shall be taken into account for

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										the implementation of all investment projects for which an environmental decision or a construction or development permit was requested or issued before the entry into force of the Act of 30 March 2021.
B30L	B3.5.1 Investments in energy-efficient housing for low- and average-income households	Target	T2 - Number of apartments completed for low and average – income households		Number	0	7 820	Q2	2026	Number of apartments completed (for low- and average-income households). The investments shall be realised by local authorities and social housing investors (mainly housing associations and social housing initiatives). The beneficiary entities shall be selected via transparent and competitive calls open to all local authorities and local housing associations. The criteria for selection of beneficiary entities shall in particular reflect the needs for increasing the supply of energy-efficient housing for low- and average-income households. Where new construction activities take place in or near biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas, as well as other protected areas), compliance with Articles 6(3) and 12 of the Habitats Directive, and Article 5 of the Birds Directive shall be required, and Environmental Impact Assessment (EIA) or screening shall be carried out where required under the EIA Directive. All investment projects financed under this component which require an EIA decision shall comply with Directive 2011/92/EU as amended by Directive 2014/52/EU. Specifically, all new projects that require an EIA shall be authorised under the Act on the provision of information on the environment and its protection, public participation in environmental protection and environmental impact assessment as amended by the Act of 30 March amending that Act and certain other acts.

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										Provisions of the 'Guidelines on remedial actions for projects co-financed by EU Funds affected by the infringement 2016/2046', as communicated to Poland on 23 February 2021 (ref. Ares(2021)1423319), shall be taken into account for the implementation of all investment projects for which an environmental decision or a construction or development permit was requested or issued before the entry into force of the Act of 30 March 2021.
B32L	B3.6 Improving the conditions for the development of renewable energy sources	Milestone	Entry into force of acts amending the legislative framework for renewable energy communities and biomethane: Amendments to the RES Act, Amendments of legislation concerning energy market, and entry into force of a Regulation to the RES Act	Provisions in the amending acts and in the regulation indicating their entry into force				Q1	2023	Adoption and entry into force of amending acts and regulation including: 1. Amendments to the Act of 20 February 2015 on renewable energy sources (RES Act) shall reformulate principles of operation for energy clusters (better conditions to establish such entities) by providing: rules, definitions or notions regarding: the scope, agreements, subject matter of energy cluster, registry of energy cluster or cooperation between individual members of the energy cluster and system operators. 2. Amendments to the RES Act shall implement collective models of energy prosumers. Provisions on collective models of energy prosumers may have a delayed entry into force. 3. Amendments of legislative acts concerning energy market shall implement provisions on new renewable energy communities, which shall ensure that final customers, in particular household customers, are entitled to participate in a renewable energy community. 4. Regulation to the RES Act regarding the principles of energy accounting for energy cooperatives shall introduce provisions specifying principles of operations for one of models of renewable energy community.

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										5. Amendments to the RES Act –that shall lay down rules governing the running of a business for the biomethane sector.
B33L	B3.6 Improving the conditions for the development of renewable energy sources	Milestone	Entry into force of an act amending the Act on investments in onshore wind farms	Provision in the act amending the Act on investments in onshore wind farms indicating its entry into force				Q2	2022	Entry into force of an amending act which shall remove formal barriers to investments in onshore infrastructure. The amendment shall make the distance rule (minimum distance from windmill to residential building - 10 times windmill' height, 10H) more flexible by giving more power to determine minimum distances to municipalities as part of the spatial/zoning procedure and to regional environmental protection offices as part of the procedure for issuing decisions on environmental conditions. The general 10H distance rule shall be maintained, but the possibility of deviations from it shall be enabled and that more power to determine the location of wind farms shall be given to individual municipalities as part of the local planning procedure (zoning/spatial procedure). The local plan shall be able to define a shorter distance of the wind farm from the residential building, taking into account the range of the wind farms' impacts based on the environmental impact forecast made under such a plan.
B34L	B3.6 Improving the conditions for the development of renewable energy sources	Milestone	Entry into force of a regulation laying down a plan of renewables auctions for the years 2022 - 2027	Provision in the regulation indicating its entry into force				Q3	2022	Entry into force of a regulation laying down a plan of renewables auctions per technology (including for new onshore wind farms). The plan shall set a budget and a volume of electricity that shall be available through competitive auctions for the period 2022-2027.
B35L	B3.6 Improving the conditions for the development of renewable energy sources	Target	T1 - Installed capacity of onshore wind and photovoltaic installations (in GW)		Number	11,2	18	Q2	2022	Total installed capacity (in GW) of onshore wind and photovoltaic installations.

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B36L	B3.6 Improving the conditions for the development of renewable energy sources	Target	T2 - Installed capacity of onshore wind and photovoltaic installations (in GW)		Number	18	20	Q3	2022	Total installed capacity (in GW) of onshore wind and photovoltaic installations.
B37L	B3.6 Improving the conditions for the development of renewable energy sources	Target	T3 - Installed capacity of onshore wind and photovoltaic installations (in GW)		Number	20	23	Q1	2023	Total installed capacity (in GW) of onshore wind and photovoltaic installations.
B38L	B3.6 Improving the conditions for the development of renewable energy sources	Target	T4 - Installed capacity of onshore wind and photovoltaic installations (in GW)		Number	23	23,5	Q3	2023	Total installed capacity (in GW) of onshore wind and photovoltaic installations.
B39L	B3.6 Improving the conditions for the development of renewable energy sources	Milestone	Entry into force of the implementing regulation following from the Act of 17 December 2020 on the promotion of electricity generation in offshore wind farms	Provision in the regulation indicating its entry into force				Q2	2022	The following implementing regulation shall enter into force: Regulation of the Council of Ministers on the concession fee - Pursuant to Article 34(2a) of the Energy Law, the obligation to pay the concession fee to the President of the Energy Regulatory Office also extended to energy enterprises performing economic activity in the field of electricity generation in offshore wind farms, referred to in the Act of 17 December 2020 on the promotion of electricity generation in offshore wind farms. In addition, in connection with the amendment of the Energy Law of 15 April 2021, an activity that shall also be covered by the concession fee is the storage of electricity.
B40L	B3.6 Improving the conditions for the development of renewable energy sources	Milestone	Entry into force of the implementing regulation following from the Act of 17 December 2020 on the promotion of electricity generation	Provision in the regulation indicating its entry into force				Q4	2022	Regulation of the Minister of Climate and Environment on the types of cash flows to be taken into consideration in calculating the adjusted price and the detailed method of calculating the adjusted price. The regulation shall specify the types of cash flows to be taken into account in calculating the adjusted price and the detailed method of calculating

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			in offshore wind farms							the adjusted price. During the process, such factors as investment aid, the date of granting investment aid and the rules of granting public aid in the area of environmental protection and energy shall be taken into account. The aim is to facilitate the above procedure for offshore wind farm investors.

C. COMPONENT C: 'DIGITAL TRANSFORMATION'

Component C of the Polish Recovery and Resilience Plan addresses a series of challenges. Firstly, the disparities between urban and rural areas in terms of connectivity and access to fast and reliable internet connection, both fixed and mobile; secondly, the need for a faster and safer use of digital services in the public sector; thirdly, the overall lack of a focused digital education and training strategy, which was clearly revealed by the insufficient digital skills and ICT equipment among students and teachers during the COVID-19 pandemic. Finally, the need to increase the cybersecurity of the public information system to promptly respond to cyberattacks and security incidents.

The component aims at accelerating the digitalisation process of the country through the digital transformation of the public sector, the economy and society. It consists of measures, aiming at: improving access to high-speed internet; developing e-services and their availability in the mObywatel mobile application, and improving communication between public institutions, citizens and business; increasing security in cyberspace, securing data processing infrastructure and digitising security services infrastructure; supporting the digital transformation of businesses with the use of cloud computing.

The reforms and investments elaborated in the component contribute to address three Country Specific Recommendations identified for Poland in the past two years, on the need to focus investment-related economic policy on digital infrastructure (Country Specific Recommendation 3, 2019) and digital transition (Country Specific Recommendation 3, 2020); as well as on the need to improve digital skills and promote the digital transformation of both companies and public administration (Country Specific Recommendation 2, 2020).

It is expected that no measure in this component does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C 58/01).

This component is expected to promote the digital transition by developing Next Generation Access broadband infrastructure, enhancing the use of digital tools in the public sector and boosting e-competences in society (companies, public administration, teachers and students). It shall contribute to optimising cybersecurity, improving data processing efficiency and upgrading the infrastructure of state services responsible for security. Finally, the potential deployment of innovative next generation cloud solutions shall create stable and sustainable cloud infrastructures.

C.1. Description of the reforms and investments for non-repayable financial support

The component shall implement 3 reforms and 5 investments under the grant part.

C1.1 Facilitating the development of network infrastructure to ensure universal access to high-speed internet

This reform aims at guaranteeing universal access to high-speed internet and digital services throughout Poland, including the so-called 'white spots' where no high-capacity broadband infrastructure exists.

This shall be achieved firstly by removing legislative barriers to broadband investment and secondly by aligning national legislation with the EU-wide Connectivity Toolbox of 25 March 2021. The legal changes shall envisage, inter alia, amendments to the Regulation on Telecom Infrastructure Inventory and to the Regulation on the Single Information Point (SIP) system.

The implementation of the reform shall be completed by 31 March 2023.

C1.1.1 Ensuring access to very high-speed internet in white spots

The goal of this investment, in line with the aforementioned reform, is to increase the number of households covered by fixed broadband network of 814 635 units focusing on white next-generation-access (NGA) areas, where no high-capacity broadband infrastructure currently exists and where the market is not likely to provide end-users in the near future with a network offering connectivity of 100 Mbps download speed.

The investment shall also support the modernisation of Local Area Networks (LAN) in schools and provide access to very fast (i.e. beyond the minimum standards of 100 Mbps) internet in at least 100 000 classrooms.

The calls for projects conditions shall stipulate that for all infrastructure investments, at least 70% of construction and demolition waste shall be reused or recycled in accordance with the 'Do no significant harm' Technical Guidance (2021/C58/01)[28].

The implementation of the investment shall be completed by 30 June 2026.

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

This broad reform encompasses various strands that promote the digitalisation of the Polish society, ranging from digital public services to digital education of citizens and workers.

Scaling up digital applications in the public sector shall be supported by legislative changes promoting electronic communication between public institutions, businesses and citizens. The first one consists of amending the Act of 17 February 2005 on computerisation of activities performed by public entities to digitise public administrative documents and processes. The second one shall amend the Act of 11 March 2004 on tax on goods and services with regard to the use of structured invoice data issued in electronic format, introducing the obligation to issue and receive e-invoices through the National System of e-invoices.

As far as digital competences are concerned, Digital Competence Development Programme shall be created and implemented. The programme shall define a comprehensive, long-term set of requirements to support the development and monitoring of digital competences in formal, non-formal and informal education. The establishment and functioning of the Digital Competence Development Centre shall be clearly formulated in the programme. The document shall be produced using a multi-stakeholder approach.

In the field of education, minimum binding standards to equip schools with digital infrastructures shall be defined. Mandatory guidelines shall be developed in cooperation with the local governments and in consultation with a wide group of stakeholders, and shall ensure a minimum level of Information and Computer Technology (ICT) equipment for every school in Poland.

The implementation of the reform shall be completed by 31 December 2025.

[28] In particular, the measure requires the economic operators carrying out the construction works to ensure that at least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC of 3 May 2000 replacing Decision 94/3/EC establishing a list of wastes pursuant to Article 1(a) of Council Directive 75/442/EEC on waste and Council Decision 94/904/EC establishing a list of hazardous waste pursuant to Article 1(4) of Council Directive 91/689/EEC on hazardous waste (notified under document number C(2000) 1147)) generated on the construction site shall be prepared for re-use, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol.

C2.1.1 Public e-services, IT solutions improving the functioning of administrations and economic sectors

To increase the use of public e-services, the following projects shall be implemented under this investment:

- the completion of new e-services or the upgrade of existing ones in the public administration, enabling citizens to deal with administrative matters online;
- the completion of new IT systems or the upgrade of existing ones in the public administration;
- launch and configuration of the free electronic document management system (EZD system) in 2000 entities carrying out public tasks and provision of the SaaS2 EZD RP cloud service;
- implementation of the structured electronic invoices in business transactions (national e-invoice system) through a unified digital framework;
- completion of new e-services or upgrade of existing ones in the e-Tax Office service.

The implementation of the investment shall be completed by 30 June 2026.

C2.1.2 Level playing field for schools with mobile multimedia devices – investments related to the fulfilment of minimum equipment standards

In line with the creation of minimum binding standards for ICT equipment, this investment aims to supply all schools in Poland with state-of-the-art multimedia equipment, to be used by teachers and students. The objective is to enable the use of digital technologies in learning on an equal level in each primary and secondary school across Poland, and the goal is to provide portable computers with software to teachers, via a voucher scheme, and to reach maximum six students per one laptop, browser laptop or tablet, for a total of at least 1 288 336 laptops, browser laptops and tablets.

To comply with DNSH conditions, the ICT equipment shall meet the energy related requirements and the material efficiency requirements set in accordance with Directive 2009/125/EC for laptops, browser laptops and tablets. In addition, the ICT equipment shall not contain the restricted substances listed in Annex II to Directive 2011/65/EU.

A waste management plan shall be in place to ensure maximal recycling at end of life of electrical and electronic equipment, including through contractual agreements with recycling partners, reflection in financial projections or official project documentation. At its end of life, the equipment shall undergo preparation for re-use, recovery or recycling operations, or proper treatment.

The implementation of the investment shall be completed by 31 December 2025.

C2.1.3 E-competences

By training at least 323 000 people, Poland aims at increasing the overall level of digital competences in society and improving the country's digitalisation process. Among these, 40% shall be citizens in need of basic digital skills, 20% shall be public officials, 20% shall be people excluded and at risk of exclusion and the remaining 20% shall consist of educators and teachers receiving basic and intermediate level of training.

As part of the investment, a Digital Competence Development Centre composed by experts, advisors and digital specialists supporting the implementation of digital policies shall be created within the office of the Minister responsible for digitalisation.

The implementation of the investment shall be completed by 30 June 2026.

C3.1 Enhancing the cybersecurity of information systems, strengthening the data processing infrastructure and optimising the infrastructure of the law enforcement services

The reform shall focus on three specific objectives that allow for the implementation of information systems security solutions: (i) the development of the national cybersecurity system; (ii) the capacity to effectively prevent and respond to incidents; (iii) the creation of social awareness with regards to cybersecurity. These objectives shall be achieved through a series of amendments to the National Cybersecurity System Act of 5 July 2018 and to the Cabinet Regulation of 11 September 2018 on essential services.

The implementation of the reform shall be completed by 30 June 2025.

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

This investment consists of four different components: (i) cybersecurity; (ii) data processing infrastructure; (iii) optimisation of the infrastructure of the law enforcement services and (iv) cloud and edge computing solutions.

On (i) cybersecurity, 4 projects shall be carried out:

- Establishing a network of at least 5 sectoral computer security incident response teams (CSIRTs) in key sectors within the meaning of the act on the national cybersecurity system: energy, transport, health, banking, financial market infrastructures, digital infrastructure, water supply and electronic communication enterprises;
- Connecting 385 national cybersecurity entities to an integrated cybersecurity management system;
- Support to 500 entities in the upgrade and expansion of cybersecurity infrastructures, including support for entities using information technology (IT) and operational technology (OT) in industrial control systems (ICS);
- Creation of a network of cybersecurity specialists at voivodeship level to support public entities in handling incidents and recovering data and providing raising awareness activities on cybersecurity.

On (ii) data infrastructure, 3 standard data processing centres providing energy-efficient and scalable critical infrastructure shall be created to have accessible digital services and secure infrastructure for ICT systems. The centres shall comply with the European Code of Conduct on Data Centre Energy Efficiency, in particular with regards to the following areas:

- *3.2.8 Sustainable energy usage:* energy needed for the data centres shall be contracted from RES;
- *3.2.11 Alternative power generation technologies*: installation of renewable energy sources on the data centres facilities;
- *3.3.2. Consider multiple levels of resilience*: the data centres are expected to strengthen the reliability of the power supply system by building new methods of back-up power supply.

To comply with DNSH conditions, an environmental risk and vulnerability assessment shall be performed for construction and renovation of data centres and any necessary adaptation solutions implemented. For all infrastructure investments, at least 70% of construction and demolition waste shall be reused or recycled in accordance with the 'Do no significant harm' Technical Guidance (2021/C58/01).

(iii) The optimisation of infrastructure for state services responsible for security shall include 4 projects aimed at integrating different alert and warning systems and improve cooperation between State services, such as police, firefighters and local authorities.

Finally, on (iv) the deployment of cloud and edge computing solutions, Poland shall participate in the potential Important Project of Common European Interest (IPCEI) on Next Generation Cloud Infrastructure and Edge Services, to support the development and first industrial deployment of advanced R&D projects towards the future of data processing along the cloud to edge continuum.

The implementation of the investment shall be completed by 30 June 2026.

C.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
C1G	C1.1 Facilitating the development of network infrastructure to ensure universal access to high-speed internet	Milestone	Framework prepared by the Chancellery of the Prime Minister to co-finance broadband projects in white Next Generation Access (NGA) areas, where no NGA network exists at present	Publication of the framework in the Chancellery of the Prime Minister and Digital Poland Project Centre websites				Q2	2022	Setting up of the framework as a basis of the following call for proposal. The framework shall include provisions to ensure full compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) of supported projects under this measure through the use of sustainability proofing, an exclusion list, and the requirement of compliance with the relevant EU and national environmental legislation.
C2G	C1.1 Facilitating the development of network infrastructure to ensure universal access to high-speed internet	Milestone	Amendment of the regulation of the Minister for Digitization on annual telecommunications infrastructure & services inventory	Provision in the amendment of the regulation indicating the entry into force				Q1	2023	Entry into force of the amendment of the regulation on national inventory of telecom infrastructure & services, to better identify the areas requiring additional support from public interventions.
C3G	C1.1 Facilitating the development of network infrastructure to ensure universal access to high-speed internet	Milestone	Amendment of the regulation on Single Information Point	Provision in the amendment of the regulation indicating its entry into force				Q4	2022	Entry into force of the amendment of the regulation on Single Information Point to provide operators with information on infrastructure for telecom investments and planning tool.
C4G	C1.1.1 Ensuring access to very high-speed internet in white spots	Target	T1 - Additional households (residential premises) with broadband Internet access		Number	0	79 500	Q4	2024	At least 79 500 households in white Next Generation Access areas to be covered by broadband internet access. The calls for tenders shall stipulate that the broadband access to be provided must be of capacity of at least 100 Mbps (with the possibility of increasing it to gigabit capacity).
C5G	C1.1.1 Ensuring access to very high-speed internet in white spots	Target	T2 - Additional households (residential premises) with broadband Internet access		Number	79 500	185 500	Q4	2025	At least 185 500 households cumulatively in white Next Generation Access areas to be covered by broadband internet access.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										The calls for tenders shall stipulate that the broadband access to be provided must be of capacity of at least 100 Mbps (with the possibility of increasing it to gigabit capacity).
C6G	C1.1.1 Ensuring access to very high-speed internet in white spots	Target	T3 - Additional households (residential premises) with broadband Internet access		Number	185 500	814 635	Q2	2026	At least 814 635 households cumulatively in white Next Generation Access areas to be covered by broadband internet access. The calls for tenders shall stipulate that the braodband access to be provided must be of capacity of at least 100 Mbps (with the possibility of increasing it to gigabit capacity).
C6aG	C1.1.1 Ensuring access to very high-speed internet in white spots	Target	Classrooms in schools equipped with Local Area Network (LAN) connection		Number	0	100 000	Q3	2025	Number of classrooms in vocational schools and general education institutions that shall be equipped with LAN connection, with internet access going beyond the minimum standards of 100 Mbps. The selection of entities providing the network infrastructure shall be done in a fair, competitive and transparent manner, in line with the framework of milestone C10L.
C7G	C2.1 Scaling up digital applications in the public sphere, the economy and society	Milestone	Amendment to the Act of 17 February 2005 on computerisation of the activities of entities performing public tasks	Provision in the amendment to the act indicating the entry into force				Q4	2024	Entry into force of the amendment to the Act of 17 February 2005 on computerisation of the activities of entities performing public tasks.
C8G	C2.1 Scaling up digital applications in the public sphere, the economy and society	Milestone	Amendment to the Act of 11 March 2004 on tax on goods and services (use of structured invoices)	Provision in the amendment to the act indicating the entry into force				Q4	2025	Entry into force of the amendment to the Act of 11 March 2004 on tax on goods and services (use of structured invoices). A transition period may be applied so that the use of e-invoices is

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										mandatory starting from 30 June 2026.
C9G	C2.1 Scaling up digital applications in the public sphere, the economy and society	Milestone	Minimum binding standards for equipping all schools with digital infrastructure to enable the use of digital technologies in learning on an equal level in each school	Adoption of the standards				Q3	2022	Adoption of binding standards for equipping schools with digital infrastructure that shall be mandatory for schools in order to achieve the same level of digital infrastructure. The development of the standards shall be consulted with stakeholders and the local government.
C10G	C2.1 Scaling up digital applications in the public sphere, the economy and society	Milestone	Entry into force of the resolution of the Council of Ministers on the Digital Competence Development Programme	Provision in the resolution of the Council of Ministers indicating its entry into force				Q3	2022	Entry into force of the resolution of the Council of Ministers on the Digital Competence Development Programme (which is a multiannual programme until 2030), including the implementation plan, evaluation and monitoring measures in accordance with the "Act on the principles of development policy". The Program shall be developed adopting a multi-stakeholder approach. The Programme shall, inter alia, establish the Digital Competence Development Centre (DCDC) and the policy for the development of digital competences.
C11G	C2.1.1 Public e-services, IT solutions improving the functioning of administrations and economic sectors	Target	T1 - Completion of new e-services or upgrade of existing ones		Number	0	20	Q2	2025	Number of newly completed e-services or upgrade of existing ones, including those available in the mobile channel as part of the mObywatel application. The newly completed or upgraded e-services shall improve digital interactions of citizens and businesses with the public administration, by elements such as: - full digitalisation of procedures, - electronic signature and submission of attachments,

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										- online payments. At least 40 % of the newly completed or upgraded e-services shall be made available within the mObywatel application.
C12G	C2.1.1 Public e-services, IT solutions improving the functioning of administrations and economic sectors	Target	T2 – Completion of new e-services or upgrade of existing ones		Number	20	69	Q2	2026	Number of newly completed e-services or upgrade of existing ones, including those available in the mobile channel as part of the mObywatel application. The newly completed or upgraded e-services shall improve digital interactions of citizens and businesses with the public administration, by elements such as: - full digitalisation of procedures, - electronic signature and submission of attachments, - online payments. At least 40 % of the newly completed or upgraded e-services shall be made available within the mObywatel application.
C13aG	C2.1.1 Public e-services, IT solutions improving the functioning of administrations and economic sectors	Target	Completion of new public IT systems or expansion of existing ones		Number	0	4	Q2	2026	At least 4 public IT systems shall be completed (in the case of new public IT systems) or expanded (in the case of the existing public IT systems) and shall contribute to the creation of new public e-services or improving the quality (user experience) of the existing e-services.
C13bG	C2.1.1 Public e-services, IT solutions improving the functioning of administrations and economic sectors	Target	Digitisation of the public administration back-office		Number	0	2 000	Q2	2026	In 2 000 entities carrying out public tasks, an electronic document management system, which meets the requirements of legal regulations and enables the performance of office and documentation activities in an

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										electronic form, shall be launched and configured. In addition, one SaaS2 EZD RP cloud service, with a capacity to connect approximately 300,000 users working in entities carrying out public tasks, shall be operational and made available.
C13cG	C2.1.1 Public e-services, IT solutions improving the functioning of administrations and economic sectors	Milestone	The national e-invoice system operational	Final project report by the Ministry of Finance				Q2	2026	The national e-invoice system shall be operational, introducing a unified digital framework related to the issuance and sharing of structured invoices that meet the requirements of the C8G milestone.
C13dG	C2.1.1 Public e-services, IT solutions improving the functioning of administrations and economic sectors	Target	Completion of new e-services or upgrade of existing ones		Number	0	33	Q2	2026	27 new e-services shall be operational and six existing ones shall be upgraded in the e-Tax Office Service, aiming to help taxpayers comply with their tax obligations electronically.
C14G	C2.1.2 Level playing field for schools with mobile multimedia devices – investments related to the fulfilment of minimum equipment standards	Target	New portable computers at disposal of teachers		Number	0	553 336	Q4	2025	At least 553 336 vouchers for portable computers with necessary software shall be provided to schools for teachers to use. All teachers shall be entitled to a voucher and vouchers shall be made available as of Q4 2023.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
C15G	C2.1.2 Level playing field for schools with mobile multimedia devices – investments related to the fulfilment of minimum equipment standards	Target	New portable computers (laptops and browser laptops) and tablets at disposal of students		Number	0	735 000	Q3	2025	At least 735 000 additional laptops, browser laptops and tablets with necessary software shall be provided to schools for students to use. Laptops and browser laptops, both with necessary software, shall constitute respectively at least 55% and 15% of the total number. Fair and transparent procedure for the allocation of laptops, browser laptops and tablets with software ensuring equal treatment to all schools and educational institutions shall be established in cooperation with local governments.
C16G	C2.1.3 E-competences	Milestone	Creation of a Digital Competence Development Centre (DCDC)	Report on the organisational set-up and functioning of the DCDC				Q4	2022	The Digital Competences Development Centre (DCDC) shall be established within the office of the Minister responsible for digitalisation. The main objective of DCDC is to enhance and improve the system of coordination of digital competence development in Poland through the realization of following sub-functions: - Research and analytical function This function shall involve research and monitoring actions regarding digital competences combined with the observatory function that shall gather and structure knowledge in this regard. This shall lead to the formulation of recommendations and proposals for relevant activities. - Test and implementation function This function shall involve tests in the

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										form of pilot actions and implementation of the most valuable and promising solutions, recommendations and proposals resulting from the pilot actions and realization of the research and analytical function. - Education and popularisation function. This function shall involve such actions as consultancy, mentoring, seminars, training and courses and also dissemination of the results of the Centre's actions through an information portal.
C19G	C2.1.3 E-competences	Target	T1 - Additional people trained in digital competences, including digital literacy		Number	0	161 500	Q3	2024	At least 161 500 people completed training as part of the implementation of projects aimed at developing (acquiring or developing) digital competences. People covered by the training in the field of digital competences shall include in a more or less evenly manner the following categories: - 40% citizens in need of basic digital skills; - 20% public officials; - 20% educators and teachers; - 20% people excluded and at risk of exclusion.
C20G	C2.1.3 E-competences	Target	T2 - Additional people trained in digital competences, including digital literacy		Number	161 500	323 000	Q2	2026	At least 323 000 people completed training as part of the implementation of projects aimed at developing (acquiring or developing) digital competences. People covered by the training in the field of digital competences shall include in a more or less evenly manner the following categories:

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										- 40% citizens in need of basic digital skills; - 20% public officials; - 20% educators and teachers; - 20% people excluded and at risk of exclusion.
C21G	C3.1 Enhancing the cybersecurity of information systems, strengthening the data processing infrastructure and optimising the infrastructure of the law enforcement services	Milestone	Amendment of the Act of 5 July 2018 on the National Cybersecurity System	Provision in the amendment of the Act indicating the entry into force				Q4	2024	Entry into force of amendment to the act on the National Cybersecurity System. This shall allow, among others, implementation of the NIS 2 Directive (EU) 2022/2555 of the European Parliament and of the Council of 14 December 2022 on measures for a high common level of cybersecurity across the Union, amending Regulation (EU) No 910/2014 and Directive (EU) 2018/1972, and repealing Directive (EU) 2016/1148 (NIS 2 Directive).
C22G	C3.1 Enhancing the cybersecurity of information systems, strengthening the data processing infrastructure and optimising the infrastructure of the law enforcement services	Milestone	Amendment of the Regulation of the Council of Ministers of 11 September 2018 on the list of essential services and the thresholds for the disruptive effect of an incident for the provision of essential services	Provision in the amendment of the Regulation indicating the entry into force				Q2	2025	Entry into force of an amendment of the Regulation of the Council of Ministers of 11 September 2018 on the list of essential services and the thresholds for the disruptive effect of an incident for the provision of essential services. The thresholds/criteria for identifying operators of essential services, primarily in the health sector, shall be changed in order to improve the current quality criteria, allowing the identification of essential entities/hospitals in the health sector.
C23G	C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the	Target	Projects in cybersecurity (CyberPL) under the programme for Enhancing the Effectiveness of the		Number	0	4	Q2	2026	Number of completed projects under the cybersecurity umbrella, that shall consist of:

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	infrastructure of law enforcement services		National Cybersecurity System (KSC-PL)							- Establishing a network of 5 sectoral computer security incident response teams (CSIRTs); - Connecting 385 national cybersecurity entities to an integrated cybersecurity management system; - Support to 500 entities in the upgrade and expansion of cybersecurity infrastructures using information technology and operational technology; - Creation of a network of cybersecurity specialists at voivodeship level to support public entities in handling incidents and recovering data, and providing activities raising awareness on cybersecurity.
C24G	C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services	Milestone	Reception of the building permits for the buildings of the standardised data centre facilities	Reception of building permits				Q4	2024	The building permits allowing the construction of the buildings for the three standardised data centres shall have been received.
C25G	C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services	Target	Creation of standardised data processing centres		Number	0	3	Q2	2026	Three standardised data centres shall be operational using renewable energy and connected to the Constructed fibre Optic loop, providing two independent communication routes between any selected pair of data processing centres. The data centres shall comply with the European Code of Conduct on Data Centre Energy Efficiency.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										The investment shall be carried out in full compliance with the DNSH Technical Guidance (2021/C 58/01), in particular with regard to requirements related to energy efficiency, waste management and environmental risk assessment.
C26G	C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services	Target	Mobile infrastructure for the crisis management system		Number	0	17 721	Q4	2025	The indicator value consists of the following elements: - 4 060 modernised population alerting and warning system points, which include replacing analogue alarm sirens with digital ones, equipping the chosen points with compatible hardware and software, purchasing equipment to enable encryption of radio transmission and IP transmission; - 13 630 high quality Mobile Data Terminals (MDT) adapted to new system functionalities for Police officers (purchase of devices, software and licences); - 30 mobile points created to enable safe connection within and between law enforcement services; - one self-sustaining mobile medical point for medical, biochemical, radiological and natural disaster risks.
C27G	C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services	Milestone	Important Project of Common European Interest (IPCEI): Selection of Next Generation Cloud projects and signature of contracts	Signature of contracts with selected entities				Q3	2023	Selection of projects and signature of contracts following the publication of the call for project proposal in order to support the development of the Next Generation Cloud solutions in Poland.
C28G	C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the	Target	Important Project of Common European Interest (IPCEI): National infrastructure/service data		Number	0	5	Q1	2025	At least five new national infrastructure/service data processing solutions developed by selected companies and launch of the

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	infrastructure of law enforcement services		processing solutions developed							operationalisation phase for each project.

C.3. Description of the reforms and investments for the loan

C1.2 Increasing the level of accessibility and use of modern wired and wireless communication for social and economic needs

The reform shall improve the legislative environment for the development of mobile networks by removing existing barriers to 5G deployment, taking into account the EU Connectivity Toolbox.

The implementation of the reform shall be completed by 31 December 2023.

C2.2 Reform the foundations of digitalisation of the education system

The reform shall lay the foundation for the digitalisation of the education system via the adoption of the digitalisation policy for education, in order to prepare children and youth for the information society. The objectives of this strategic document shall focus on efficient and meaningful integration of new technologies in teaching, learning and assessment and shall be developed applying a participatory approach.

The implementation of the reform shall be completed by 30 September 2022.

C2.2.1 Equipping schools/institutions with adequate ICT devices and infrastructure to improve the overall performance of education system

This investment aims at increasing the level of digital ICT equipment and infrastructure in schools beyond the minimum standards.

The measure shall include:

- provision of IT-kit for remote teaching for 100 000 classrooms;
- provision of Artificial Intelligence (AI) and Science, Technology, Engineering and Mathematics (STEM) laboratories to 16 000 schools, both primary and secondary;
- digitalisation of the examination system, in particular upgrade of central and regional examination commissions, and digitalisation of the e IT Education Centre.

The IT-kits for remote teaching and the AI and STEM laboratories shall be distributed equally among schools, based on population density and geographical coverage.

An open, fair and transparent procedure for the selection of entities providing network infrastructure or ITC equipment shall take place.

To comply with DNSH conditions, the ICT equipment shall meet the energy related requirements and the material efficiency requirements set in accordance with Directive 2009/125/EC for servers and data storage, or computers and computer servers or electronic displays. In addition, the ICT equipment shall not contain the restricted substances listed in Annex II to Directive 2011/65/EU.

A waste management plan shall be in place to ensure maximal recycling at end of life of electrical and electronic equipment, including through contractual agreements with recycling partners, reflection in financial projections or official project documentation. At its end of life, the equipment shall undergo preparation for re-use, recovery or recycling operations, or proper treatment, including the removal of all fluids and a selective treatment in accordance with Annex VII to Directive 2012/19/EU.

The implementation of the investment shall be completed by 31 December 2025.

C4.1.1 Supporting the digital transformation of businesses through the use of cloud computing

This measure shall consist of a public investment in a Facility, the PL Cloud Computing Support Fund, in order to incentivise private investment and improve access to finance to support digital transformation and strategic autonomy of Poland's businesses. The Facility shall operate by providing loans directly to the private sector. On the basis of the RRF investment, the Facility aims at initially providing at least EUR 650 000 000 of financing.

The Facility shall be managed by Bank Gospodarstwa Krajowego (BGK) as the implementing partner. The Facility shall include the following product line:

- BGK direct financing: this line shall provide direct loans to multiple undertakings of different sizes to cover the costs of cloud infrastructure and services, supporting the digital transformation and strategic autonomy of businesses in Poland.

The loan support can only be awarded to digital transformation projects under which at least 30% of the total eligible costs cover cloud infrastructure and services. The remaining costs shall also be directly linked with the digital transformation of the economic activity, e.g. the uptake of other smart solutions, including in particular IoT, AI, VR/AR, blockchain, 3D, digital twin, edge computing, backbone networks, HPC/5G, etc. A maximum 5% of the total financing to be provided by the Facility can be allocated to a single beneficiary. Each beneficiary can only benefit from one loan under the Facility.

In order to implement the investment into the Facility, Poland and BGK shall sign an Implementing Agreement that shall include the following content:

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.
2. Key requirements of the associated investment policy, which shall include:
    a. The description of the financial product and eligible final beneficiaries.
    b. The requirement that all investments supported are economically viable.
    c. The requirement to comply with the 'Do no significant harm' (DNSH) principle as set out in the DNSH Technical Guidance (2021/C58/01). 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[29], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[30], (iii) activities and assets related to waste landfills, incinerators and mechanical biological treatment plants. Furthermore, the investment policy shall require compliance with the

[29]Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the 'Do no significant harm' Technical Guidance (2021/C58/01) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[30] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

relevant EU and national environmental legislation of the final beneficiaries of the Facility.

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

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.
4. Monitoring, audit, and control requirements, including:
   a. The description of the implementing partner's monitoring system to report on the investment mobilized.
   b. The description of the implementing partner's procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.
   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.
   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.

The measure shall also include the publication of a guide on digital transformation of businesses using cloud computing. This guide shall be a compendium of knowledge (including frequently asked questions), guidance and examples of the use of modern technologies, in particular cloud computing, in the digital transformation of businesses. The guide shall cover, among others, the following aspects: legal aspects of the transformation of a company using cloud computing and cloud-based modern technologies, cybersecurity, energy efficiency and the development of digital competences and cloud skills in particular. The guide shall also support the promotion of the Facility and provide undertakings with the information necessary to prepare for applying for the loan support under the Facility. The guide shall describe mechanisms for transferring the relevant knowledge and know-how, including to entrepreneurs not eligible for loan support under the Facility and small enterprises.

C.4. Milestones, targets, indicators, and timetable for monitoring and implementation for the loan

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
C1L	C1.2 Increasing the level of accessibility and use of modern wired and wireless communication for social and economic needs	Milestone	Amendment of the Regulation of 17 February 2020 on monitoring of electromagnetic field emission in the environment	Provision in amendment of the regulation indicating its entry into force				Q1	2022	Entry into force of an amendment of the Regulation of 17 February 2020 on the methodologies for measuring electromagnetic field emissions in the environment.
C2L	C1.2 Increasing the level of accessibility and use of modern wired and wireless communication for social and economic needs	Milestone	Amendment of the Regulation of the Council of Ministers of 10 September 2019 on environmental impact assessment	Provision in the amendment of the regulation indicating its entry into force				Q1	2022	Entry into force of an amendment of the Regulation on projects that may have a significant impact on the environment, which shall exclude radio communication investments from the catalogue of projects requiring an environmental impact assessment.
C3L	C1.2 Increasing the level of accessibility and use of modern wired and wireless communication for social and economic needs	Milestone	New legal act(s) eliminating barriers to the implementation of the 5G network	Provision in the legal act(s) indicating its entry into force				Q4	2023	Entry into force of the legal act(s) that shall eliminate barriers to the implementation of 5G networks.
C8L	C2.2 Reform the foundations of digitalisation of the education system	Milestone	Adoption of a new digitalisation policy for education, constituting the basis for changes in the education system and implementation of investments in ICT and defining the directions of digitization of the education system process in the short and long term	Adoption of the policy				Q3	2022	Adoption by the Council of Ministers of a resolution on the policy of digitisation of the education area, having the nature of a program and strategic document, setting the framework for State policy and activities undertaken in the area of digitalisation of education in the short, medium and long term. This document shall constitute the basis for the activities of stakeholders and actors-participants and defines the tools for achieving a fully digitalised education system adapted to contemporary challenges

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										of pre-school and general education environment. The policy shall include the implementation plan, evaluation and monitoring measures and it shall be developed applying a participatory approach.
C9L	C2.2.1 Equipping schools/institutions with adequate ICT devices and infrastructure to improve the overall performance of education system	Milestone	Public consultation on the framework defining the procedures for the distribution of ICT equipment and for the provision of infrastructure to schools	Report summarising the results of the public consultation and the following government response				Q3	2022	Public consultation involving different stakeholders and social partners on the framework for the distribution of ICT equipment (IT kit for remote teaching) and for the provision of infrastructure (LAN connection, STEM and AI laboratories) to schools. The results of the consultation shall be summarised in a report, containing the main comments from stakeholders and social partners and the government's follow-up to these comments.
C10L	C2.2.1 Equipping schools/institutions with adequate ICT devices and infrastructure to improve the overall performance of education system	Milestone	Framework defining the procedures for the distribution of ICT devices and for the provision of infrastructure to schools	Adoption by the Ministry of Education and Science				Q2	2023	The framework shall set out the minimum conditions for the distribution of ICT equipment and for the provision of infrastructure to the beneficiary schools, as resulting from the prior public consultation with different stakeholders and social partners. The framework shall set out clear criteria for the selection of beneficiary schools, reflecting the needs for ICT equipment and infrastructure, such as laboratories, and their potential impact on the educational performance of the schools.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										Taking into account the needs of the different beneficiary schools, the following call for tender on the provision of infrastructure and ICT equipment shall be equal, open, transparent and fair and shall ensure a balanced distribution between schools across the country, based on both population and geographical coverage.
C12L	C2.2.1 Equipping schools/institutions with adequate ICT devices and infrastructure to improve the overall performance of education system	Target	Classrooms in vocational schools and general education institutions equipped with IT tools to allow for remote teaching		Number	0	100 000	Q1	2025	Number of classrooms in vocational schools and general education institutions that shall be equipped with a number of IT tools so that teachers can give remote lessons from the premises. This shall include computer peripherals and mobile devices, but shall not include laptops. The selection of vendors shall be done in a fair, competitive and transparent manner, in line with the framework of milestone C10L. The final recipients or the local governments shall not repay the Polish government in any form.
C13L	C2.2.1 Equipping schools/institutions with adequate ICT devices and infrastructure to improve the overall performance of education system	Target	Artificial Intelligence (AI) and Science, Technology, Engineering and Mathematics (STEM) laboratories set-up in schools		Number	0	16 000	Q3	2025	Number of schools equipped with Artificial Intelligence (AI) and/or Science, Technology, Engineering and Mathematics (STEM) laboratories. In particular, 4 000 secondary schools shall be equipped with STEM laboratories, while 12000 schools shall be equipped with AI laboratories, of which 8000 primary

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										schools and 4 000 secondary schools. A sufficient number of qualified computer science teachers shall be foreseen to run activities with the use of AI and STEM laboratories. The supplies shall be allocated in a fair and transparent manner agreed with the local governments and shall not be repaid by the final recipients or the local governments to the Polish government in any form.
C14L	C2.2.1 Equipping schools/institutions with adequate ICT devices and infrastructure to improve the overall performance of education system	Milestone	Digitalisation of the examination system	Report on the successful completion of the digitalisation of the examination system				Q4	2025	The examination system shall be upgraded in the digital area to increase its capacity and security to improve the quality of examination process. The digitalisation of the current examination system shall upgrade the central and the regional examination commissions and the IT Education Centre.
C15L	C4.1.1 Supporting the digital transformation of businesses through the use of cloud computing	Milestone	Guide to the digital transformation of entrepreneurs using cloud computing	Publication on the website of the ministry responsible for computerisation				Q1	2024	Publication on the responsible ministry's web page of a guide on the digital transformation of businesses using cloud computing. This Guide shall be a compendium of knowledge (including frequently asked questions), guidance and examples of the use of modern technologies, in particular cloud computing, in the digital transformation of businesses. The minister responsible for computerisation shall be responsible for preparing the documents.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
C16L	C4.1.1 Supporting the digital transformation of businesses through the use of cloud computing	Milestone	Implementing Agreement	Entry into force of the Implementing Agreement between the minister responsible for computerisation and Bank Gospodarstwa Krajowego				Q2	2024	Entry into force of the Implementing Agreement between the minister responsible for computerisation and Bank Gospodarstwa Krajowego.
C17L	C4.1.1 Supporting the digital transformation of businesses through the use of cloud computing	Target	Legal agreements signed with final beneficiaries		%	0	100%	Q2	2026	Bank Gospodarstwa Krajowego 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).
C18L	C4.1.1 Supporting the digital transformation of businesses through the use of cloud computing	Milestone	Ministry has completed the investment	Certificate of transfer				Q2	2026	Poland shall transfer EUR 650 000 000 to Bank Gospodarstwa Krajowego for the Facility.

D. COMPONENT D: 'EFFECTIVENESS, ACCESSIBILITY AND QUALITY OF THE HEALTH SYSTEM'

The component addresses several challenges that the Polish healthcare system currently faces. Shifting towards primary and ambulatory care is of particular importance, as healthcare spending is expected to grow considerably in the medium to long term, increasing the burden on public finances. The hospital sector is in an urgent need of reform complemented by targeted investments. Some hospitals run substantial debts and with low occupancy rates, while many medical procedures currently performed in hospitals could be done at lower levels of care and at lower costs. The primary care system is underfunded, understaffed and overstretching its services. At the same time, the hospital system suffers from chronic underfunding, especially in terms of human resources. Due to unfavourable conditions, such as low salaries, medical professions are not popular, and there has been a significant 'brain drain'. The shortage in human resources places Poland in the lowest ranks compared with other Member States and makes it necessary to keep professionals working beyond their retirement ages. Access to care differs among regions. E-Health and modern management practices are underused.

The objectives of the component are multidimensional: to reform and support with investment the hospital sector in line with the need for rationalisation of the pyramid of the healthcare, to accelerate the digital transformation of health, to create supporting conditions for an increase in the number of medical staff, to support the development of research in the field of medical sciences and health sciences.

The component contributes to addressing the Country Specific Recommendation to improve resilience, accessibility and effectiveness of the health system, including by providing sufficient resources and accelerating the deployment of e-health services (Country Specific Recommendation 1 2020).

It is expected that no measure in this component does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C 58/01).

D.1. Description of the reforms and investments for non-repayable financial support

D1.1 Improving the effectiveness, accessibility and quality of health services

The objective of the reform is to introduce comprehensive measures consisting in the restructuring of public hospitals. The aim of the reform is to ensure a lasting improvement in the resilience, effectiveness, quality and accessibility of healthcare and long-term care, the financial situation of public hospitals, and the processes of supervision and management of these entities. The reform concerns the whole hospital sector providing health care services financed from public sources.

The reform shall also give grounds for actions for rationalisation of the pyramid of healthcare by, *inter alia*, introducing new provisions of the act on primary health care.

The hospital sector reform shall be introduced by legislative and legal acts, which may introduce changes in existing acts, such as the act on medical activity or the act on health care services financed from public funds. The key elements of the reform shall include the following:

- restructuring of the hospital sector by consolidating, and/or re-profiling and/or changing the scope and/or structure of healthcare services provided by hospitals, on the basis of the national and regional transformation plans and the map of health needs, and updating the hospital network accordingly.

The needs of hospitals supervised by the Minister for National Defence or the Minister for Internal Affairs related to the impact of the war in Ukraine shall be taken into account in the restructuring process;

- basis for actions for rationalisation of the pyramid of the healthcare by shifting certain health services from hospitals towards the lower levels of care (primary care, ambulatory care) through provisions in the respective legislation which regulates tariffication with accordingly revised annual NFZ (National Fund for Health) financial plans;

- addressing hospital debt restructuringin a sustainable manner, based on transparent and evidence-based criteria and sound hospital financing system and

- strengthening the supervisory role of the National Health Fund over public hospitals and enhancing the professionalisation of the management staff by introducing a requirement for dedicated training on hospital restructuring and management methods in health care.

The hospital sector reform is to be complemented by the reforms of the National Oncological Network and National Cardiological Network, as well as the quality in health care and patient safety. The objective of these reforms is to improve access and quality of service of the oncological and cardiological care. The aim of the reform on the quality in health care and patient safety is to introduce systemic solutions on health care provisions quality standards and subsequent monitoring for sustainable results of the reform.

The reform shall also consist of a legislative package on the launch of national e-health services and their integration into existing/available eHealth systems at national and regional level.

The implementation of the reform shall be completed by 31 March 2026.

D1.1.1 Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers

The objective of the investment is to support hospitals with investment needs resulting from the reform processes, including consolidation and re-profiling. The investment is to support hospitals only where investment needs have been identified as a result of the reform processes under reform D.1.1. Medical entities eligible for support shall consist of hospitals within the meaning of the provisions of the Act on Medical Activity of 15 April 2011. Complementary investments in outpatient care centres (AOS) cooperating with hospitals included in the National Oncology Network shall also be eligible. The support shall cover only the scope of activities related to the provision of health services financed by the National Health Fund, and it shall not cover the commercial activities. The criteria for financial support shall be aligned with the reform's key fields of intervention, including: i) coverage (such as, population covered, benefits covered and timely access to care), ii) equity (such as, equity in delivery and use), iii) efficiency (such as, hospitals pursuing sound financial management or hospitals undergoing restructuring to address debt in a sustainable manner), iv) quality of care and v) availability of resources (such as, human resources and financial resources).

The main investment categories shall consist of investments in new medical equipment orinfrastructure orconstruction works.

The implementation of the investment shall be completed by 30 June 2026.

D1.1.2 Accelerating the digital transformation of health by further developing digital health services

The aim of the investment is to accelerate the digital transformation of health by introducing new digital health services and further developing existing digital services. The investment shall consist in launching new-e-services, including:

- a Patient Health Analysis tool supporting the analysis of the patient's health condition,
- a decision-making support tool for doctors based on AI algorithms and central repository of medical data integrated with other key healthcare systems, and
- a central repository of medical data integrated with other key healthcare systems.

A Security Operations Centre (SOC) at the e-Health Centre shall be also established. The Centre shall contribute to strengthening the IT resources of the e-Health Centre and adapting them to the growing needs in the field of cybersecurity.

The implementation of the investment shall be completed by 31 March 2026.

D2.1 Creating the right conditions for an increase in the number of medical staff

The objective of the reform is to contribute to improving the matching between needs and availability of medical professionals in Poland.

The reform shall consist of initiatives aimed at incentivising young people to take up and pursue medical studies and subsequently practise medicine in Poland. It comprises (i) the introduction of a scheme for granting loans to medical students, including financial incentives to practice in Poland after their studies end and (ii) the creation of second-cycle studies for medical emergency practitioners, which shall translate in increased qualifications and revenues for concerned professionals.

The reform shall also consist of the introduction of legislation to improve the attractiveness of medical professions and working conditions of medical professionals. This legislation shall increase the flexibility of post-graduate training, including by enabling doctors to be awarded a new certificate of professional competence in various specialised fields. It shall also increase the lowest basic salary for a wide range of medical professionals and reorganise the attribution of certain competences between doctors and specialised medical professionals, emergency medical professionals, nurses and other medical caregivers, after providing appropriate training.

The implementation of the reform shall be completed by 30 June 2026.

D2.1.1 Investments related to the modernisation and retrofitting of teaching facilities with a view to increasing admission limits for medical studies

The objective of the investment is to increase the capacity of medical teaching facilities and support students taking part in medical studies.

It shall consist of complementary sub-investments aiming to (i) create a temporary system of incentives to take up and continue studying in selected medical courses, (ii) modernise the teaching base for pre-clinical training, (iii) implement new learning arrangements based on digital technologies, (iv) adapt and improve the clinical base for teaching in central clinical hospitals, (v) implement training programmes and incentive schemes for teaching staff, (vi) modernise medical universities' libraries, student accommodation and IT systems, and (vii) digitise administrative processes for the management and governance of medical universities.

The implementation of the investment shall be completed by 30 June 2026.

D3.1 Increasing the efficiency and quality of the healthcare system by supporting Polish research and development potential in the field of medical sciences and health sciences

The objective of the reform is to contribute to improving the quality and efficiency of the healthcare system by supporting research and development in the medical and health fields.

The reform shall consist of new legislation in the field of clinical trials of medicinal products for human use, including a transparent system and reduced administrative and legal barriers. It shall also consist of designing and implementing a Strategic Plan for the development of the biomedical sector in Poland, based on an assessment of the needs of the Polish biomedical sector, of the existing barriers to its development and of areas with a potential competitive advantage.

The implementation of the reform shall be completed by 31 December 2022.

D3.1.1 Comprehensive development of research in the field of medical sciences and health sciences

The objective of the investment is to strengthen the resilience of the healthcare system by supporting research and development in the medical and health fields.

The investment shall consist of the following activities:

- Grant competitions to finance research and development activities with a focus on product innovations, such as on drugs, development of medical devices, especially for mobile use, as well as ICT tools for medical and health purposes,
- Development of Clinical Trial Support Centres tasked with research activities in the field of clinical trials,
- Creation of an electronic communication platform for the Polish Clinical Trial Network and of a search engine for clinical trials

The implementation of the investment shall be completed by 30 June 2026.

D4.1.1 Development of long-term care by modernisation of medical entities' infrastructure at district level

The investment shall support projects for necessary construction or renovation works and purchase of equipment for district hospitals establishing, within the transformation plans, long-term care and geriatric care units or centres. The investment contracts shall be attributed by transparent and clear provisions and in line with the objectives of reform D.1.2. (from the loan part).

The implementation of the investment shall be completed by 30 June 2026.

D.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
D1G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Entry into force of a reform on the modernisation and improvement of hospitals' efficiency	Provision in the legislative and legal acts indicating their entry into force				Q4	2024	Entry into force of a package of laws (legislative and legal acts) for the modernisation and improvement of hospitals' efficiency that shall provide for the following: - restructuring of the hospital sector by consolidating and/or re-profiling and/or changing the scope and/or structure of healthcare services provided by hospitals, on the basis of the national and regional transformation plans and the map of health needs on both national and regional levels, and updating the hospital network accordingly. The needs of hospitals supervised by the Minister for National Defense or the Minister for Internal Affairs related to the impact of the war in Ukraine shall be taken into account in the restructuring process; - basis for actions for rationalisation of the pyramid of healthcare and reforming the system of financing of medical services in view of by shifting certain health services from hospitals towards the lower levels of care (primary care, ambulatory care) through provisions in the respective legislation which regulates tariffication with accordingly revised annual NFZ (National Fund for Health) financial plans; - addressing hospital debt restructuring in a sustainable manner, based on transparent and evidence-based criteria; - strenghtening the supervisory role of the National Health Fund over hospitals and enhancing the profesionalisation of the management staff by introducing a requirement for dedicated training on

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										hospital restructuring and management methods in health care.
D2G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Entry into force of the Order of the President of the National Health Fund (NFZ) and respective legal acts on strengthening primary care and coordinated care, followed by financial provisions (including amendments to contracts), allowing for national-wide implementation	Provisions in the Order indicating the entry into force				Q3	2022	Entry into force of the Order of the President of the National Health Fund (NFZ) and respective legal acts which shall strengthen primary care and coordinated care, allowing for nation-wide implementation and covering: - preventive health care (task fee); - expected health outcomes and quality of care (incentives introduction); and - the chronic care disease management programme and care coordinator. The Order shall introduce financial arrangements providing for additional financial resources for the primary healthcare contracts, excluding night and holiday health care.
D3G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Entry into force of the Act on quality in health care and patient safety, together with necessary implementing regulations	Provision in the act indicating its entry into force				Q3	2022	Entry into force of the Act on quality in health care and patient safety that shall include provisions on the following elements: 1) authorisation: a system for assessing entities performing medical activities such as hospital services in the light of their compliance with the requirements of the Ministry of Health and the National Fund for Health (so-called “basket requirements”); 2) accreditation: a framework for the external evaluation of the quality of health care and patient safety in hospitals; 3) monitoring of adverse events: a framework for activities carried out by medical entities, in particular conducting a systematic analysis of adverse events with a view to prevent the occurrence of similar

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										adverse events ; 4) medical registers: specifying the rules for creation and financing of medical registers and strengthening their role in ensuring quality in health care; 5) patients' experience: establishing a framework for measuring patients' experience in relation to National Health Fund (NFZ) contracting provisions; and 6) rehospitalisation: a framework for tracking and analysing 30 days re-admission rates connected to the NFZ contracting provisions (via implementing regulation).
D4G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Entry into force of the Act on the National Oncological Network and the relevant legal acts establishing the rules for the operation of the network by introducing a new structure and a new model of cancer care management	Provision in the act indicating the entry into force				Q3	2022	Entry into force of the Act on National Oncological Network and the relevant legal acts that shall ensure that all patients, regardless of their place of residence, receive oncological care based on the same diagnostic and therapeutic standards. These acts shall focus on: - improving the organisation of the oncological care system by providing patients with access to the highest-quality diagnostic and therapeutic processes and comprehensive care along the entire "patient path" in the areas of primary care, specialised outpatient healthcare (AOS), hospital treatment and rehabilitation; - creating a new organizational structure and new model of cancer care management, including the monitoring centres; - improving the quality of life of patients during and after oncological treatment.
D5G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Entry into force of the Act on the National Cardiological	Provision in the act indicating the entry into force				Q1	2024	Entry into force of the Act on the National Cardiological Network that shall ensure that all patients, regardless of their place of residence, receive cardiological care based

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			Network establishing the rules for the operation of the network by introducing a new structure and a new model of cardiological care management							on the same diagnostic and therapeutic standards, i.e. uniformly defined paths, and that the system flexibly responds to their needs. The reform shall focus on: - improving the organisation of the cardiological care system by providing patients with access to the highest-quality diagnostic and therapeutic processes and comprehensive care along the entire "patient path" in the areas of primary care, specialised outpatient healthcare (AOS), hospital treatment and rehabilitation; - creating a new organizational structure and new model of cardiological care management - improving the quality of life of patients during and after cardiological treatment.
D6G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Entry into force of a legislative package pertaining to the launch of national e-health services and their integration into existing/available eHealth systems at national and regional level	Provision in the legislative package indicating the entry into force				Q1	2026	Entry into force of a legislative package that shall provide the appropriate legal and administrative environment for the launch of national e-health services (Patient Health Analysis Tools, decision-making support tool for doctors based on AI algorithms, central repository of medical data) and their integration into existing/available eHealth systems at national and regional level.
D7G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Entry into force of the regulation on the list of voivodeship monitoring centres for the oncological network	Provision in the regulation indicating the entry into force				Q1	2023	The regulation shall enter into force and provide for the establishment of voivodeship monitoring centres, which shall be medical entities selected from the oncological network in each of the 16 voivodeships, specialising in oncological care and providing comprehensive oncological treatment and monitoring.
D8G	D1.1 Improving the effectiveness,	Milestone	Evaluation of the oncological care network	Publication of the report				Q2	2025	Report on the evaluation of the oncological care network, including oncological care

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	accessibility and quality of health services									quality indicators.
D9G	D1.1.1 Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers	Milestone	Entry into force of a legal act on a list of criteria for qualifying hospitals for each level of oncology care	Provision in the legal act indicating the entry into force				Q4	2022	Entry into force of a legal act by the Minster of Health on a list of criteria on the basis of which oncological hospitals shall be assigned to different categories/levels of the National Oncological Network. These categories/levels shall help to identify investment needs arising from the reform D4G. The categorisation criteria shall be based on: - coverage (such as, covered population; covered benefits; need for timely access to care); - equity (such as, equity in delivery and use;); - efficiency; - quality of care and - availability of resources (such as, human resources and financial resources).
D10aG	D1.1.1 Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers	Milestone	First call for proposals for hospitals (under the National Oncological Network) and outpatient care centres (AOS) cooperating with them	Publication of the first call for proposals				Q3	2024	The first call for proposals for hospitals (under the National Oncological Network) and outpatient care centres (AOS) cooperating with them to purchase or upgrade equipment or invest in infrastructure shall be launched. The call shall be based on the categorisation criteria (set out under D9G) and clear and transparent procedures. Investments in infrastructure or purchases of medical equipmentshall contribute to improving the quality of care and ensuring timely and comprehensive access to hospital care. The selection criteria for the call for proposals under the RRP shall set out that:

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										- the support shall cover exclusively hospitals and Cooperation Centres qualified to the National Oncological Network that are part of the structures of these hospitals; - selected investments, including the ones targeting the cooperating outpatient care centres, shall not be supported by EU funds other than the RRF. The support shall cover only the scope of activities related to the provision of health services financed by the National Health Fund and it shall not cover the commercial activities.
D10b G	D1.1.1 Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers	Milestone	Call for proposals for hospitals (under the National Cardiological Network) requesting financing	Publication of the first call for proposals				Q4	2024	The first call for proposals for hospitals (under the National Cardiological Network) for investments in infrastructure or to purchase or upgrade medical equipment shall be launched. The call shall be based on the below criteria and clear and transparent procedures. The call's selection shall be based on the following criteria: - coverage (such as, covered population; covered benefits; need for timely access to care); - equity (such as, equal access in delivery and use); - efficiency (such as, hospitals pursuing sound financial management or hospitals undergoing restructuring to address the debt in a sustainable manner); - quality of care and - availability of resources (such as, human resources and financial resources).

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										The support shall cover only the scope of activities related to the provision of health services financed by the National Health Fund and it shall not cover the commercial activities.
D10cG	D1.1.1 Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers	Milestone	Call for proposals for hospitals requesting financing	Publication of the first call for proposals				Q4	2024	The first call for proposals for hospitals undergoing the restructuring processes as described in milestone D1G for infrastructure investments or to purchase or upgrade of medical equipment shall be launched. The call shall be based on the below criteria and clear and transparent procedures. The call's selection shall be based on the following criteria: - coverage (such as, covered population; covered benefits; need for timely access to care); - equity (such as, equal access in delivery and use); - efficiency, (such as, hospitals pursuing sound financial management or hospitals undergoing restructuring to address debt in a sustainable manner); - quality of care; and - availability of resources (such as, human resources and financial resources). The support shall cover only the scope of activities related to the provision of health services financed by the National Health Fund and it shall not cover the commercial activities.
D11G	D1.1.1 Development and modernisation of the infrastructure of highly specialised care centres	Target	T1 - Contracts signed between hospitals and the Ministry of Health for the purchase of		Number	0	59	Q4	2024	Number of signed contracts between hospitals and the Ministry of Health (or another institution indicated by the Ministry) for medical

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	and other healthcare providers		medical equipment or for infrastructure investments							equipment purchased or for investments in infrastructure.
D12G	D1.1.1 Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers	Target	T2 - Contracts signed between hospitals and the Ministry of Health for the purchase of medical equipment or for infrastructure investments		Number	59	133	Q2	2025	Number of signed contracts between the hospital and the Ministry of Health (or another institution indicated by the Ministry), for medical equipment purchased or for investments in infrastructure.
D13G	D1.1.1 Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers	Target	Hospitals with infrastructure investments or medical equipment purchased in connection with their restructuring or their introduction into the National Oncological Network		Number	0	59	Q2	2026	Number of hospitals with completed infrastructure investments or medical equipment purchased or upgraded in connection with their introduction into the National Oncological Network. The investments in infrastructure and the purchases or upgrading of equipment related to the introduction of hospitals into the National Oncological Network may include complementary investments in outpatient care centres (AOS) cooperating with these hospitals.
D14G	D1.1.1 Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers	Target	Hospitals with infrastructure investments or medical equipment purchased in connection with their restructuring or their introduction into the National Cardiological Network		Number	0	74	Q2	2026	Number of hospitals with completed infrastructure investments or medical equipment purchased or upgraded in connection with their restructuring or their introduction into the National Cardiological Network.
D15G	D1.1.2 Accelerating the digital transformation of health by further	Milestone	Launch of new-e-services, including: - the Patient Health	Start of full operation				Q1	2026	Services to increase the use of modern technologies and further development of e-health shall be launched and operational.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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	developing digital health services		Analysis Tools; - decision-making support tool for doctors based on AI algorithms; and - central repository of medical data integrated with other key healthcare systems							These include: - tools supporting the analysis of the patient's health condition; - tools aimed at aggregating data from various devices performing medical measurements or measurements related to the patient's lifestyle, which shall then be transferred to the Patient's Internet Account (IKP), as well as through the implementation of the project aiming at development of artificial intelligence algorithms; and - support for the doctor's decision-making process. It shall also include the building of a central repository of medical data and creating and providing an electronic bank (repository) of medical data (medical documentation).
D16G	D1.1.2 Accelerating the digital transformation of health by further developing digital health services	Milestone	Security Operations Centre (SOC) at the e-Health Centre established	Start of full operation				Q4	2025	The action shall strengthen the IT resources of the e-Health Centre and adapt them to the growing needs in the field of cybersecurity by: - implementing the Integrated Management System, expanding security systems, - implementing a security program for design and development works in the area of IT systems, - building the Security Operations Centre at the e-Health Centre.
D17G	D1.1.2 Accelerating the digital transformation of health by further developing digital health services	Milestone	Centre for digital medical documentation	Start of full operation				Q3	2025	The Centre for digitisation of medical documentation shall be established, with the core task of structuring and transferring medical documentation into usable Electronic Health Record (HER).
D18G	D1.1.2 Accelerating the digital transformation of health by further	Target	History of patients' interaction with healthcare kept in		% (Percentage)	0	30	Q1	2026	Share of the history of patients' interaction with healthcare kept in medical facilities digitised, with the aim to deliver the digital representation

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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	developing digital health services		medical facilities digitised							of the documents within the individual electronic health record (EHR), with a structured presentation of the data allowing for be further processing. The target relates to the hard-copy documentation stored by the healthcare facilities.
D19G	D1.1.2 Accelerating the digital transformation of health by further developing digital health services	Target	T1 - Medical documents digitised		Number	9	12	Q1	2025	New medical documents shall be digitalised, including documents concerning the oncological treatment and containing information on patients.
D20G	D1.1.2 Accelerating the digital transformation of health by further developing digital health services	Target	T2 - Medical documents digitised		Number	12	18	Q1	2026	New medical documents shall be digitalised, including documents concerning the oncological treatment and containing information on patients.
D21G	D1.1.2 Accelerating the digital transformation of health by further developing digital health services	Target	Central/regional healthcare providers connected to the central repository of medical data and central/regional healthcare providers equipped with the AI based decision-making support tool		% (Percentage)	0	30	Q1	2026	30% of healthcare providers (at the central or regional level) connected to the central electronic repository of medical data. 30% of healthcare providers (at the central or regional level) shall be equipped with the AI-based decision-making support tool.
D22G	D1.1.2 Accelerating the digital transformation of health by further developing digital health services	Target	Adult patients covered by the Patient Health Analysis Tool		% (Percentage)	0	70	Q1	2026	70% of adult patients shall be covered by the Patient Health Analysis Tool.
D23G	D2.1 Creating the right conditions for an increase in the number of medical staff	Milestone	Amendment to the Law on Higher Education and Science and on the Professions of Physician and Dentist to provide a	Provision in the amendment to the Law on Higher Education and Science and on the Professions of Physician and				Q4	2021	The law shall enter into force and introduce the possibility of using financial support in the form of a loan for students of paid studies in the field of medicine at a university level. The student shall be able to apply for early repayment of the loan or for an extension of its repayment period.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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			legal basis for financial support from academic year 2021/2022 for students in the field of medicine in Poland	Dentist to provide a legal basis for financial support from academic year 2021/2022 for students in the field of medicine in Poland at a university level (including students who started their studies before academic year 2021/2022) indicating its entry into force						After meeting certain conditions specified in the Act, the student shall be able to apply for a partial or complete remission of the loan for medical studies. Students who take advantage of the support shall be able to apply for a complete remission of the loan upon meeting the following conditions: - work after graduation for a period of not less than 10 years within 12 consecutive years counted from the date of graduation, in entities performing medical activities on the territory of the Republic of Poland, which provide health care services financed from public funds, and - obtain the title of specialist within the above-mentioned period, in a field of medicine recognised as a priority on the day the physician commences the specialisation training. A person who meets these two conditions shall not have to reimburse the loan for medical studies. Detailed conditions and procedure for cancelling the loan shall be specified in the legislative act.
D24G	D2.1 Creating the right conditions for an increase in the number of medical staff	Target	Number of medical universities students having received financial support in accordance with the Law on Higher Education and Science and on the Professions of Physician and Dentist		Number	0	9 947	Q2	2026	9 947 students shall have received financial support in the form of a loan for students of paid studies in Polish in the field of medicine, based on the amendment to the Law on Higher Education and Science and on the Professions of Physician and Dentist.
D25G	D2.1 Creating the right conditions for an	Milestone	Entry into force of the legislative Act on the profession of	Provision in the legislative Act on the profession of				Q3	2022	In order to improve the competences of paramedics, a legislative act shall enter into force and enable the creation of second-

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	increase in the number of medical staff		paramedic and the self-government of paramedics, which shall introduce the possibility of creating second-cycle programmes in the field of preparation for the profession of paramedic	paramedic and the self-government of paramedics indicating its entry into force						cycle programmes in the field of paramedic, defined as two-year studies ending with obtaining a master's degree. Obtaining the master's degree shall allow paramedics to gain additional qualifications, which aims to translate into higher ranking in the salary category.
D26G	D2.1 Creating the right conditions for an increase in the number of medical staff	Target	Number of paramedics who completed their Master's degree		Number	0	1 250	Q4	2025	1 250 paramedics shall have completed their second-cycle studies in emergency medical services.
D27G	D2.1 Creating the right conditions for an increase in the number of medical staff	Milestone	Entry into force of legal acts aiming at improving attractiveness of medical jobs and working conditions of medical workers	Provisions in the legal acts indicating their entry into force				Q4	2022	A package of legal acts shall enter into force and consist of a regulation on the professional competence of doctors and dentists, an amendment to the act on the profession of doctor and dental practitioner, an amendment to the regulation on postgraduate internship for doctors and dentists, an amendment to the regulation on the core curriculum for education in the vocational education professions, an amendment to the act on the method of determining the lowest basic salary of certain employees working in healthcare entities, including provisions on: 1) increasing the flexibility of the postgraduate medical education process by introducing certified medical competencies, making it possible to take the specialization examination after the penultimate year of specialization training has been completed and changing the postgraduate internship program, 2) introducing a central system for

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										qualifying and allocating specialisation places, 3) relieving doctors by launching specialist training courses in the field of operational aid for nurses and paramedics, 4) updating the lowest basic salary of employees working in healthcare entities by increasing working rates for all occupational groups referred to in the Act of 8 June 2017 and bringing forward by half a year the requirement for all medical establishments to meet statutorily guaranteed levels of basic salaries for medical workers: doctors, dentists, trainee doctors and dentists, nurses, midwives, laboratory diagnosticians, physiotherapists, pharmacists and other medical professionals, and 5) transferring some competences from nurses to medical carers.
D28G	D2.1 Creating the right conditions for an increase in the number of medical staff	Target	Number of doctors and dentists who have obtained a certificate confirming their professional medical competences		Number	0	54 000	Q2	2026	54 000 doctors and dentists shall receive a certificate confirming their additional medical professional competences. The professional qualifications certificate shall be awarded by a national scientific society or a state research institute appropriate for a given professional skill and entered in the register kept by the director of the Medical Centre for Postgraduate Education.
D29G	D2.1.1 Investments related to the modernisation and retrofitting of teaching facilities with a view to increasing admission limits for medical studies	Milestone	Entry into force of a legal act establishing a system of incentives to undertake and continue studies in selected medical university faculties through scholarships,	Provision in the legal act indicating its entry into force				Q2	2022	The legal act introducing the temporary system of incentives to increase the attractiveness of medical studies shall include the possibility of: - granting scholarships, co-financing paid studies and financing the mentoring of students of nursing, midwifery and emergency medical services; and - granting scholarships for students in the fields of medicine, medicine and dentistry,

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			funding for studies and mentoring							medical analytics, as well as pharmacy and physiotherapy. The legal act introducing the system shall include an obligation to review the system's performance at the end of the RRF period and to analyse the impact of the implemented incentive scheme on the number of students in education with a view to deciding on its possible resumption.
D30G	D2.1.1 Investments related to the modernisation and retrofitting of teaching facilities with a view to increasing admission limits for medical studies	Target	Number of students of nursing, midwifery, emergency medical services, medicine, dentistry, medical analytics, physiotherapy and pharmacy who received a scholarship and students or graduates of nursing, midwifery, emergency medical services covered by a scholarship, study co-financing or mentoring		Number	0	25 400	Q2	2026	25 400 students and graduates shall have received support on the basis of the "System of incentives to undertake and continue studies in selected medical faculties through scholarships, funding for studies and mentoring", in the form of at least one of the following: - a scholarship for a completed education cycle of three years, co-financing for a completed first cycle of studies or assignment of a mentor, for students of nursing, midwifery and medical emergency students, or - assignment of a mentor, for graduates of nursing, midwifery and paramedics studies or - a scholarship for a completed period of three years of study, for students in the fields of medicine, dentistry, medical analyst, physiotherapy and pharmacy. 4 400 students shall benefit from co-financing of studies in line with the above. 6 000 students shall benefit from a scholarship in line with the above. At least 15 000 students or graduates shall be assigned a mentor in line with the above.
D31G	D2.1.1 Investments related to the modernisation and	Target	Number of modernized teaching facilities for		Number	0	212	Q4	2025	212 projects shall be completed, including the following: - renovation, retrofitting of the didactic base

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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	retrofitting of teaching facilities with a view to increasing admission limits for medical studies		preclinical education (including Medical Simulation Centres), adapted facilities of the clinical base used in teaching in central clinical hospitals, modernize d library infrastructures and students' dormitories in medical universities							used for pre-clinical education and creation of new facilities (including Medical Simulation Centres). 140 facilities shall be supported (including the construction of new ones); - modernisation or creation of a clinical base used for educating students in central clinical hospitals (adapting the operation of this base to epidemiological risk conditions, connecting clinics in other medical entities with central clinical hospitals, development of necessary clinics in deficit areas, such as infectious diseases and oncology). 42 facilities shall be supported; - renovation of libraries in medical universities to ensure contact-free use of library resources and safe places for self-study. 3 projects on renovation of libraries shall be supported; and - renovation of student dormitories in medical universities in order to adapt to the needs resulting from sanitary requirements. 27 projects on the renovation of student dormitories shall be supported. No land purchase shall be covered. Projects shall be implemented on the basis of calls for tender or open grant competitions. The selection of recipients shall be made in a transparent and objective way. Each grant agreement shall include the financial amount received and the details of the project.
D32G	D3.1 Increasing the efficiency and quality of the healthcare system by supporting Polish research and	Milestone	Entry into force of the Act on clinical trials of medicinal products for human use	Provision in the Act indicating its entry into force				Q4	2022	The Act on clinical trials of medicinal products for human use shall enter into force and include: - transparent rules, and - additional facilities and mechanisms

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	development potential in the field of medical sciences and health sciences									encouraging clinical trials in Poland and improving the quality and streamlining of clinical trials in Poland. This Act shall also update the legal framework governing the biomedical sector in general in Poland, including Research and Development, insofar as such an update is considered as necessary in the Government's Strategic Plan for the Development of the Biomedical Sector in Poland.
D33G	D3.1 Increasing the efficiency and quality of the healthcare system by supporting Polish research and development potential in the field of medical sciences and health sciences	Milestone	Entry into force or implementation of the key actions specified in the Government's Strategic Plan for the Development of the Biomedical Sector in accordance with the timeline set out in the Strategic Plan	Provisions in the underlying documents indicating their entry into force or their implementation, depending on the type of key actions identified in the Strategic Plan				Q4	2022	Actions identified as "key actions" in the Strategic Plan shall enter into force or be implemented in accordance with the schedule included in the Strategic Plan and to the extent determined by the Strategic Plan. The adoption of the Strategic Plan itself in the form of a resolution of the Council of Ministers shall take place in 2022. Key actions shall include the design of the sector development management system, first grant competitions in priority areas and the permanent monitoring of the Polish biomedical market.
D34G	D3.1.1 Comprehensive development of research in the field of medical sciences and health sciences	Milestone	Entry into operation of an electronic platform for the Polish Clinical Trial Network	Entry into operation of the platform for the Polish Clinical Trial Network				Q4	2022	The electronic platform shall enter into operation. The platform shall include tools to coordinate the network operation, a search engine allowing to identify clinical trials, a website utilising the abovementioned search engine dedicated for patients looking for an opportunity to take part in clinical trials and a search engine for professionals engaged in the development of or conducting clinical trials.
D36G	D3.1.1 Comprehensive development of research in the field of medical sciences and health sciences	Target	Number of financed projects for research units and entrepreneurs in the biomedical sector		Number	0	60	Q2	2026	Final reports of at least 60 supported projects shall be approved. Support shall be provided to research units and entrepreneurs in the field of pharmaceutical innovations, medical devices and IT solutions, in

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										accordance with the Strategic Plan for Development of the Biomedical Sector in Poland. The subject of the competitions shall focus on research and development regarding product innovations, such as drugs, development and/or improvement of medical devices, including for mobile use, as well as the development of ICT tools for medical and health purposes. Projects shall be selected through open grant competitions. Each grant agreement shall include the financial amount granted and the details of the project.
D37G	D3.1.1 Comprehensive development of research in the field of medical sciences and health sciences	Target	Number of created and development and modernisation of existing Clinical Trial Support Centres		Number	0	28	Q2	2026	The establishment of 10 additional Clinical Trial Support Centres (CTSC) shall be completed as well as providing support to 18 existing CTSC. They shall be located in the structure of healthcare entities, having a pivotal role in providing professional support (from the hospital side) for Clinical research organizations and clinical trials sponsors (pharmaceutical companies) to foster negotiation, contracting and start of clinical trials (CT's). In addition, existing CTSC shall be given the opportunity to apply to receive funding for selected activities related to: - education and training for at least 1 out of 3 recipient groups: management teams, scientists and patients, - preparing CTSC to carry out decentralized research (with the patient-centric approach), - promoting clinical trials in society, - development of IT systems, - modernization or adaptation of existing infrastructure,

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
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										- designing new processes, procedures and modifying the organizational structure in institutions and employees remuneration. Each grant agreement shall include the financial amount granted and the details of the project.
D38G	D4.1.1 Development of long-term care by modernisation of medical entities' infrastructure at district level	Milestone	List of district hospitals selected for the additional support for the creation of long-term and geriatric beds, based on specific selection criteria	Publication of the list of selected hospitals				Q2	2024	A list of district hospitals selected for additional support for the creation of long-term and geriatric beds shall be delivered. The selection shall be based on a set of clear and transparent criteria. These criteria shall include local conditions for: - demographic trends, - population density, - long-term care needs, - long-term care/geriatric services saturation, - quality of care, and - compliance with restructuring plans or equivalent documents for a given hospital. An equivalent document shall contain at least: information on measures to ensure sound financial condition of the concerned hospital, including details on the nature of these measures, their timeline, their cost and expected financial results, the body responsible for implementation of these measures and the monitoring arrangements.
D39G	D4.1.1 Development of long-term care by modernisation of medical entities' infrastructure at district level	Target	Signed contracts between district hospitals and the Ministry of Health (or other institution indicated		Number	0	76	Q4	2024	Contracts for investment activities shall be signed between the hospital and the Ministry of Health (or other institution indicated by the Ministry). The contracts shall be based on transparent and clear provisions and, contribute

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			by Ministry) for investment support in creating long-term care and geriatric care units/centres							to the objective of developing the long-term care and geriatric care services. The investment shall support necessary construction or renovation works and purchase of relevant equipment.
D40G	D4.1.1 Development of long-term care by modernisation of medical entities' infrastructure at district level	Target	Finalised projects aiming to develop long-term care and geriatric care provision in district hospitals		Number	0	76	Q2	2026	Investment projects undertaken on the basis of signed contracts shall be finalised. The projects shall contribute to the objective of developing long-term care and geriatric care in district hospitals, by increasing its availability, fostering comprehensive access, and improving the quality. The projects shall support necessary construction or renovation works and purchase of relevant equipment.

D.3. Description of the reforms and investments for the loan

D1.2 Increasing the efficiency, availability and quality of long-term care services of healthcare providers at district level

The objective of the reform is to support the transformation of district hospitals into long-term care and geriatric care units or centres. The reform shall be legally founded on a dedicated legislative act building on conclusions of a review of the potential for establishing long-term care and geriatric care units/centres in district hospitals in Poland. The reform shall also be in line with the Deinstitutionalisation Strategy prepared by the Ministry of Health (annex to the "Strategic framework on healthcare system development in Poland 2021-27 - Healthy Future").

The implementation of the reform shall be completed by 30 September 2022.

D.4. Milestones, targets, indicators, and timetable for monitoring and implementation for the loan

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
D1L	D1.2 Increasing the efficiency, availability and quality of long-term care services of healthcare providers at district level	Milestone	Review of the potential for establishing long-term care and geriatric care units/centres in district hospitals in Poland	Publication				Q2	2022	Publication of a review, as a part of the overall strategic analysis of long-term care in Poland foreseen under component A, on the potential for establishing long-term care and geriatric care units/centres in district hospitals (including transforming parts of district hospitals). The review shall in particular explore the possible ways to: - increase the availability of long-term health care services by addressing identified gaps in the provision of long-term care, in particular at a district level; - eliminate inequalities in access to long-term health care services; - improve working conditions for medical staff; and - improve quality of the long-term care.
D2L	D1.2 Increasing the efficiency, availability and quality of long-term care services of healthcare providers at district level	Milestone	Entry into force of a legislative act on the support for establishing long-term care and geriatric care units/centres in district hospitals, based on the results of the review	Provision in the legislative act indicating the entry into force				Q3	2022	Entry into force of a legislative act, based on the results of the review of the potential for establishing long-term care and geriatric care units/centres in district hospitals in Poland. The act shall specify how the support for establishing long-term care units and geriatric units and/or centres in district hospitals shall improve the provision of care, among others, to seniors at a local level. The legislative act shall be in line with the "Strategic framework on healthcare system development in Poland 2021-27 - Healthy Future".

E. COMPONENT E: GREEN, SMART MOBILITY

The component of the Polish Recovery and Resilience Plan primarily addresses the challenges of the Polish transport sector with respect to decarbonisation and air pollution. Since 1990 emissions of transport have increased by 214%, mainly due to a significant increase in road transport. Between 2005 and 2019 road traffic almost tripled, while in rail the corresponding increase was a mere 9%. The component seeks synergies between the decarbonisation and industrial agenda. Given the persistent high number of road fatalities in the country, another challenge addressed by the component is road safety. The component addresses also the exclusion of certain areas from a viable public transport offer.

The main objective of the component is thus to introduce reforms and investment to promote sustainable transport, via public urban transport, clean vehicles and the corresponding infrastructure, modal shift from road to railways, and intermodal transport. Road safety is targeted through a comprehensive set of reforms and investment in increasing the safety of specific road sections. Investments in rural public transport aim at making such transport a viable alternative to cars and enhance economic and social cohesion and inclusion.

The component contributes to address the Country Specific Recommendation to focus investment-related economic policy on innovation, transport, notably on its sustainability, digital and energy infrastructure, healthcare and cleaner energy, taking into account regional disparities (Country Specific Recommendation 3 2019) and to focus investment on the green and digital transitions, in particular digital infrastructure, clean and efficient energy production and use and sustainable transport, which shall contribute to the gradual decarbonisation of the economy, including in coal regions (Country Specific Recommendation 3 2020).

It is expected that no measure in this component does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C 58/01). All investment projects financed under this component which require an environmental impact assessment (EIA) decision shall comply with Directive 2011/92/EU as amended by Directive 2014/52/EU. Specifically, all new projects that require an EIA shall be authorised under the *Act on the provision of information on the environment and its protection, public participation in environmental protection and environmental impact assessments, as amended by the Act of 30 March 2021 amending that Act and certain other acts*. Provisions of the 'Guidelines on remedial actions for projects co-financed by EU Funds affected by the infringement 2016/2046', as communicated to Poland on 23 February 2021 (ref. Ares(2021)1423319), shall be taken into account for the implementation of all investment projects for which an environmental decision or a construction or development permit was requested or issued before the entry into force of the Act of 30 March 2021.

E.1. Description of the reforms and investments for non-repayable financial support

E1.1 Increase in the use of environmentally friendly transport

This measure consists of a reform and an investment.

The objective of the reform is to reduce emissions of greenhouse gases and air pollutants from transport and to increase the share of alternative fuels, through a wide range of regulatory and non-regulatory measures deployed as part of a comprehensive, long-term transport decarbonisation strategy.

Firstly, this objective shall be achieved by setting up an obligation for operators and organizers of public transport to exclusively purchase zero-emission buses in cities above 100,000 inhabitants as of 1 January 2026.

Secondly, the use of environmentally friendly transport shall be encouraged through a set of measures supporting local authorities to set up and implement Sustainable Urban Mobility Plans ("SUMPs"). An appropriately resourced administrative structure shall be set up to provide technical and financial support for the development of local SUMPs. Progress shall be monitored against a clearly defined target.

The third element of this reform shall consist of the introduction of a registration fee and an environmental fee for emissions-related vehicles in line with the "polluter pays" principle. The impact of this reform, in combination with other measures, on the take-up of clean vehicles shall be measured against a specific target for increasing the share of electric vehicles.

A specific target for the number of bus lines supported by the Public Bus Transport Fund shall also be set up to promote the availability of public transport.

The investment element of this measure consists in a grant scheme to provide support for the acquisition of zero-emission vehicles (M1 category). Natural persons and sole proprietors shall be eligible for support. With a budget of EUR 373,750,000, the scheme shall support at least 40,000 acquisitions.

E1.1.1 Support for a low-carbon economy

The general objective of the investment shall be to contribute to the development of low- and zero-carbon economy by supporting industry for clean mobility and energy sectors. The specific objective of the investment shall be to increase the potential of selected sectors to develop zero- and low-carbon product solutions.

These objectives shall be pursued through the establishment of a dedicated financial instrument (Fund) for above-mentioned industrial projects. 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.

That fund, along with its investment strategy, shall be set up by 30 June 2022.

In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C 58/01), the selection criteria of the financial instrument shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks; (iii) activities related to waste landfills, incinerators and mechanical biological treatment plants; and (iv) activities where the long-term disposal of waste may cause harm to the environment. The terms of reference shall additionally require that only activities that comply with relevant EU and national environmental legislation may be selected.

This measure is complemented by measure E3.1.1 Facility for support of a low-carbon economy.

E1.1.2 Zero and low-emission collective transport (buses)

The investment aims at making public transport cleaner and increasing its attractiveness vis-à-vis private cars.

The investment shall consist of purchasing of 579 zero-emission and low-emission buses for inter-urban transport by 31 August 2026.

The vehicles purchased shall enable collective transport in extra-urban areas which have so far been excluded from transport. Different types of technologies are envisaged to power zero- and low-emission buses (electric batteries, classical hybrids and plug-in, for gas: including LNG, LPG, CNG and other types, all meeting the EURO VI standard).

E2.1 Enhance the competitiveness of the railways sector

The upgrade of railways shall be carried out through a combination of reforms and investments. The objective of the reform is to enhance the resilience of railway operators and to increase the competitiveness and efficiency of the railways sector in Poland's transport sector.

This shall be achieved by establishing priorities for intermodal transport and improving the capacity to plan and deploy railway transportation projects. It shall also be achieved by enabling infrastructure managers to reduce fees for the infrastructure access and compensate infrastructure managers for the reductions of those charges.

The reform shall be completed by 31 December 2022.

The viability of rail as compared to other transport modes shall also be enhanced by extending the road tolling system to an additional 1400 km of highways and expressways.

E2.1.1 Railways lines

The objective of this investment is to increase capacity and speed for both freight and passengers' transport.

The investment shall consist in the completion of works on 500 km of railways lines, of which 250 km of lines shall be revitalised.

E2.1.2 Railways passenger rolling stock

The investment aims at increasing the attractiveness and viability of railway transport.

It shall be achieved through the purchasing of rolling stock units for long-distance and regional use. The rolling stock shall be zero emission / electric and equipped with the European Rail Traffic Management System: 77 units for regional lines and 304 units (56 new locomotives and 248 modernized wagons) for long-distance lines (within Public Service Contracts).

E2.1.3 Intermodal projects

The investment aims at supporting inter-modal transport through appropriate investment.

The investment shall consist of increasing the capacity of intermodal trans-shipment terminals, focusing on rail-road terminals, and the delivery of rolling stock. The corresponding financial agreements shall be signed by 31 December 2024. The impact of the investment shall be measured against a target formulated in terms of the relative increase in the trans-shipment capacity of terminals supported under the Recovery and Resilience Plan.

E2.2 Enhance transport safety

The reform aims at increasing transport safety, with a focus on the safety of vulnerable transport users.

The reform shall consist of a set of legislative changes introducing priority for pedestrians at crossings, uniform speed in built-up areas, and minimum distance between vehicles. These legislative changes were to enter into force by 31 December 2021. Progress of the reform shall be tracked against a road safety target on a relative decrease of fatalities and seriously injured people in line with EU goals on road safety.

E2.2.1 Transport safety investments

The investment aims at increasing road transport safety.

That investment shall consist in the modernisation of 305 dangerous road black/hotspots, 90 km length of ring roads constructed to remove safety black/hotspots, and 128 automatic road surveillance devices.

The investments shall be completed by 30 June 2026.

E2.2.2 Digitalisation of transport

The measure aims at making railways and public transport more attractive and efficient through the introduction of digital solutions.

The measure shall include investments in:

- purchase and installation of 144 ERTMS on-board equipment;
- installed devices for automatic control allowing to manage particular railway areas from local traffic management centres on 43 rail traffic stations;
- modernisation of railway crossing systems in 102 locations (including gates, sound and light safety systems);
- construction of 42 SDIPs (Dynamic Passenger Information Systems).

The measure shall be completed by 31 August 2026.

E.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
E1G	E1.1 Increase in the use of environmentally friendly transport	Milestone	Entry into force of a law setting an obligation for operators and organizers of public transport to exclusively purchase zero-emission buses in cities above 100,000 inhabitants as of 1 January 2026	Provision in a law indicating its entry into force				Q1	2026	The law shall impose a legal obligation for operators and organizers of public transport in cities above 100,000 inhabitants to exclusively purchase zero-emission buses as of 1 January 2026.
E2G	E1.1 Increase in the use of environmentally friendly transport	Milestone	Measures to support the development of Sustainable Urban Mobility Plans (SUMPs) and adoption of incentives for SUMPs' implementation providing technical and financial support to all functional urban areas by the Ministry of Infrastructure	Provision indicating the entry into force				Q1	2023	Introducing measures to support development and implementation of Sustainable Urban Mobility Plans (SUMPs), Those measures shall include: - a new structure for SUMPs implementation support with a SUMP Steering Committee to stimulate the development and implementation of SUMPs. - a SUMP competence centre within the Ministry of Infrastructure, which shall provide advisory and financial support to local government units. - the Plenipotentiary for SUMP in the Ministry of Infrastructure. The new framework shall allow for the provision of adequate technical and financial support to entities interested in the preparation of the SUMPs and shall improve the activities undertaken in this area by the central administration.
E3G	E1.1 Increase in the use of environmental	Milestone	Entry into force of a legal act introducing a registration fee for emissions-related	Provision in the legal act indicating its				Q4	2024	A legal act shall introduce financial and fiscal measures stimulating demand for cleaner vehicles, including a higher registration fees for combustion vehicles, and enhancing measures

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	ly friendly transport		vehicles in line with the "polluter pays" principle	entry into force						on the accelerated depreciation of electric vehicles. The fee shall depend on CO2 and/or NOx emissions. Income from charges shall be used for the reduction of negative transport externalities and development of low-emission public transport in both urban and rural areas.
E4G	E1.1 Increase in the use of environmentally friendly transport	Milestone	Entry into force of a legal act introducing an environmental fee for emissions-related vehicles in line with the "polluter pays" principle	Provision in the legal act indicating its entry into force				Q1	2026	An environmental fee for combustion vehicles (M1 and N1 categories) for entrepreneurs shall be introduced and shall be correlated with CO2 and NOx emissions of a vehicle, with the possibility of using suitable proxies. The environmental fee shall be applicable as of Q1 2026. A de minimis exemption for entrepreneurs with only one vehicle is possible. Income from the fee shall be used for the reduction of transport negative externalities and development of low-emission public transport in both urban and rural areas.
E4aG	E1.1 Increase in the use of environmentally friendly transport	Milestone	Launch of the grant scheme	Start of operation of the grant scheme				Q4	2024	A grant scheme with a budget of EUR 373 750 000 to support the purchase, rental or leasing of zero-emission electric vehicles of the M1 category shall be in place. The necessary framework shall be in place defining the applicable conditions and procedures: • The scheme shall be managed by the National Fund for Environmental Protection and Water Management. • Support shall be provided in the form of grants for natural persons and sole proprietors. • The amount of support shall not exceed the initial fee in the case of leasing or long-term rental. • In case used vehicles are eligible, a subsidy for the purchase of a used zero-emission vehicle shall cover part of the price.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										• The support shall not exceed PLN 40 000 for one natural person or a person with a sole proprietorship. • The price threshold for supported vehicles shall be specified with the aim that only affordable vehicles are eligible for support. • If used vehicles are eligible, the maximum age of supported vehicles shall be specified. • The scheme shall contain a significant increase of support ('bonus') for applicants who provide a valid scrappage certificate, and for applicants from households with a low income. A call for applications shall be launched by the National Fund for Environmental Protection and Water Management.
E4bG	E1.1 Increase in the use of environmentally friendly transport	Target	Legal agreements signed with final beneficiaries		Percentage (%)	0	25%	Q2	2025	The National Fund for Environmental Protection and Water Management, or other entities to which the National Fund for Environmental Protection and Water Management transfers funds under an agreement (e.g. bank or leasing institutions), shall have entered into legal grant agreements with final beneficiaries for an amount necessary to use at least 25% of the budget for the grant scheme, and the respective support shall be paid to the beneficiaries.
E4cG	E1.1. Increase in the use of environmentally friendly transport	Target	Legal agreements signed with final beneficiaries		Percentage (%)	25%	100%	Q2	2026	The National Fund for Environmental Protection and Water Management, or other entities to which the National Fund for Environmental Protection and Water Management transfers funds under an agreement (e.g. bank or leasing institutions), shall have entered into legal grant agreements with final beneficiaries for an amount necessary to use 100% of the budget for the

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										grant scheme, and the respective support shall be paid to the beneficiaries.
E5G	E1.1 Increase in the use of environmentally friendly transport	Target	Cities with new SUMPs adopted		Number	0	30	Q2	2025	The quantitative target refers to the number of cities which adopt a new SUMP in line with the SUMP concept in the new EU Urban Mobility Framework Communication of 2021.
E6G	E1.1 Increase in the use of environmentally friendly transport	Target	Bus lines supported by the Public Bus Transport Fund		Number	0	4 500	Q4	2024	The target refers to the number of bus lines supported by the Public Bus Transport Fund. The fund shall support public transport which shall contribute to reducing individual transport and thus reducing the negative impact of transport on the environment.
E7G	E1.1 Increase in the use of environmentally friendly transport	Target	New zero-emission vehicles		% (Percentage)	0	100	Q2	2026	The goal is to increase the share by at least 100% of new zero-emission vehicles in the market (cars/buses and heavy-duty vehicles). As of the end of 2020, the number of electric vehicles registered in Poland was 10 041. Assuming the above number, it means that at the end of Q2 2026 the number of electric vehicles shall be at least 20 082.
E8G	E1.1.1 Support for a low-carbon economy	Milestone	Establishment of a financial instrument (Fund) for zero/low-emission mobility and energy	Approval and registration of the Fund, approval of the investment strategy by the Fund governing bodies				Q2	2022	Establishment of the financial instrument ("Fund") to support the low-emission economy in Poland, including related investment strategy/policy. The latter shall be adopted by the governing bodies of the Fund, be in line with Commission's Guidance Note of 22 January 2021 related to financial instruments and including selection criteria to ensure compliance with the 'Do no significant harm' Technical Guidance (2021/C 58/01) of supported transactions under this measure through the use of sustainability proofing, an exclusion list, and the requirement of compliance with the relevant EU and national environmental legislation. In particular compliance of supported investments with

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										Articles 6(3) and 12 of the Habitats Directive, and Article 5 of the Birds Directive shall be ensured and, where necessary, an Environmental Impact Assessment (EIA) or screening shall be carried out, in accordance with the EIA Directive. The Fund shall provide financial instruments (equity or debt) support for investment projects related to research and innovation processes, technology transfer and cooperation between enterprises focusing on the low carbon economy, resilience and adaptation to climate change, with focus on low and zero-emission innovative solutions in the field of sustainable mobility and zero-emission/low-emission energy sources (excluding Compressed Natural Gas and Liquefied Natural Gas), primarily implemented by SMEs and mid-caps. The management of the Fund shall be entrusted to a Fund manager selected via an open tender. The Fund Investment Committee shall be established and be responsible for approving projects of final recipients (investees) as proposed by the Fund manager based on market needs and in an open and market-conform way. The structure of the Fund shall enable to leverage private funds. The underlying legal acts shall ensure that any reflow (i.e. interests on the loan, return on equity, or principal repaid, minus associated costs) linked to these instruments shall be used for the same policy goals, including beyond 2026, or to repay the RRF loans.
E13G	E1.1.2 Zero and low-emission collective transport (buses)	Milestone	Zero-emission and low-emission vehicles: selection of beneficiaries	Contracts signed				Q3	2024	Contracts shall be signed with the selected beneficiary entities (local authorities or public service operators) for 579 new zero-emissions and low-emissions buses. The beneficiary entities shall be selected via transparent and competitive calls open to all local authorities and public service operators,

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										for zero and low-emission transport in non-urban areas. The criteria for selection of beneficiary entities shall in particular reflect the needs for clean public transport and impact on decrease of emissions (in particular for zero-emission urban transport) and congestion, support for excluded transport areas, projects supporting/ensuring transport integration (rail, urban, non-urban). Balanced distribution of vehicles in the country shall be encouraged by open calls for proposals in which any eligible authority shall be able to submit an application.
E14G	E1.1.2 Zero and low-emission collective transport (buses)	Target	New zero-emission and low-emission vehicles in operation		Number	0	579	Q3	2026	New zero-emission and low-emission buses, as defined in the measure description shall be delivered under contracts financed by this investment for sub-urban/rural public transport. The number of low-emission buses shall not exceed 363 units.
E15G	E2.1 Enhance the competitiveness of the railways sector	Milestone	Entry into force of an act amending the Rail Transport Act ensuring resilience of railway operators. Ministerial decision on establishing priorities for intermodal transport and on removals of bottlenecks to foster railways' capacity	Provision in the act amending the Rail Transport Act indicating its entry into force, and adoption of decision by Minister for Infrastructure on bottlenecks.				Q4	2022	A legislative act amending the Rail Transport Act shall enable infrastructure managers to reduce fees for the infrastructure access and compensate infrastructure managers for the reductions of charges. The development of intermodal transport shall be fostered via the following measures: planning, coordination of programmes, innovation, investments, leading to increased intermodal capacity, along with the establishment of an intermodal unit in the Ministry of Infrastructure. The network status shall be analysed with emphasis on bottlenecks and a Decision shall be taken by the Minister of Infrastructure on priorities for the removal of bottlenecks, leading to increase of railways capacity.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
E16G	E2.1 Enhance the competitiveness of the railways sector	Target	Establishing tolling system on new roads		km	0	1 400	Q4	2024	Length of new roads subject to tolling system, covering both highways and expressways.
E17G	E2.1.1 Railways lines	Milestone	Signature of contracts following open and competitive tenders	Contracts signed				Q4	2024	Contracts shall be signed for the works on 500 km of railways lines of which 250 km of lines shall be revitalised. Contractors of railway infrastructure modernisation shall be selected under the Public Procurement Law regime in a competitive model.
E18G	E2.1.1 Railways lines	Target	Works on 500 km of railways lines, of which 250 km of lines shall be revitalised		Number	0	500	Q3	2026	Works on 500 km of railways lines shall be completed, of which 250 km of lines shall be revitalised.
E18aG	E2.1.1 Railways lines	Target	Removal of 180 bottlenecks (including level-crossings)		Number	0	180	Q3	2026	Works shall be completed for removing 180 bottlenecks, including level crossings.
E19G	E2.1.2 Railways passenger rolling stock	Milestone	Signature of contracts for passenger rolling stock	Contracts signed				Q4	2024	Projects shall be selected under competitive and open call for proposals. After the call, the contracts with selected beneficiaries shall be signed for the delivery of 77 zero-emission / electric and ERTMS-equipped rolling stock units for regional railways passenger transport. Additional 304 electric rolling stock units (56 new locomotives and 248 modernized wagons) shall be subject to contracts signed with National Polish Railway Company PKP IC – operator of long-distance trains.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
E19aG	E2.1.2 Railways passenger rolling stock	Target	Electric and ERTMS-equipped rolling stock delivered for long-distance railways lines		Number	0	160	Q2	2025	10 new locomotives and 150 modernized wagons for long-distance lines shall be delivered.
E20G	E2.1.2 Railways passenger rolling stock	Target	New electric and ERTMS-equipped rolling stock for regional and long-distance railways lines		Number	160	381	Q2	2026	Number of new rolling stock units for long-distance and regional traffic-provisionally accepted (technical acceptance) following their construction. Rolling stock shall be zero emission / electric, compliant with the DNSH principles (e.g. zero-emission) and equipped with ERTMS. There shall be 77 units for regional lines and 304 units (56 new locomotives and 248 modernized wagons) for long-distance lines (within public service contracts). The public service contract shall require that the rolling stock is transferred to the competent authority or the next operator (at market price net of the aid) at the end of the public service contract.
E21G	E2.1.3 Intermodal projects	Milestone	Signature of contracts for intermodal transport projects	Contracts signed				Q4	2024	Projects shall be selected under competitive and open call for proposals. After the call, the contracts with selected beneficiaries shall be signed for support of 5 intermodal terminals and delivery of 200 units of rolling stock compliant with technical specifications and with the DNSH principles (e.g. silent brakes, zero-emission) and with Global System for Mobile Communications (for locomotives).
E22G	E2.1.3 Intermodal projects	Target	Increase of transhipment capacity		% (Percentage)	Baseline 9,1 mln TEU/y installed capacity (ref 2020) for all	5	Q2	2026	Increase of trans-shipment capacity of terminals supported under RRF by at least 5% vs baseline (2020).

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
						terminals in Poland				
E23G	E2.2 Enhance transport safety	Milestone	Entry into force of legal acts introducing: priority for pedestrians at crossings, uniform speed in built-up areas minimum distance between vehicles, road safety targets by 2030 (-50 % fatalities in accidents)	Provisions in the legal acts indicating the entry into force				Q4	2021	The following legislative changes promoting road safety shall be introduced: priority of pedestrians on crossings, introducing homogenous speed limit in urban areas (50 km/h) and minimum distance between vehicles on motorways and expressways (half the speed in meters). The overall goal for road safety shall be established in the National Road Safety Programme aiming for a 50% reduction of fatalities in road accidents by 2030 vs 2019 in line with the EU commitment.
E24G	E2.2.1 Transport safety investments	Target	Completion of the construction of bypasses and removal of road safety black/hotspots		Number	0	10 km, 125 black/hotspots	Q4	2023	Completed investments in: 125 dangerous black/hotspots modernised, 10 km length of ring roads constructed to remove safety black/hotspots.
E25G	E2.2.1 Transport safety investments	Target	Completion of the construction of bypasses, removal of road safety black/hotspots, and installation of automatic road surveillance devices		Number	0	90 km, 305 black/hotspots, 128 devices	Q2	2026	Completed investments in: 305 dangerous black/hotspots modernised, 90km length of ring roads constructed to remove safety black/hotspots, 128 new automatic surveillance devices installed.
E27G	E2.2.2 Digitalisation of transport	Target	Completion:10 SDIP locations,10 remote control locations and 30 railway crossing locations		Number	0	SDIP: 10 locations, control: 10 locations, level crossings: 30 locations	Q1	2025	Installation of Dynamic Passenger Information System (SDIP) in 10 locations, 10 locations for automatic control allowing to manage particular railway areas from local traffic management centres, 30 level crossings concerning installation of automatic controlled safety devices (crossing gate, sound and light signalling systems).
E28G	E2.2.2 Digitalisation of transport	Target	Installation of automatic control, level crossings, 144 ERTMS on-board units		Number	ERTMS: 0 SDIP:10 locations, control: 10 locations,	144 ERTMS on-board units;42 SDIP	Q3	2026	Completion of works related to: the installation of 144 ERTMS on-board-units, installation of 42 SDIP, modernisation of level crossing systems in 102 locations (including gates, sound and light safety systems) and

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
						level crossings: 30 locations	102 locations for level crossings; 43 locations for automatic control			introduction of automatic control of railway control points in 43 locations.

E.3. Description of the reforms and investments for the loan

E1.2 Increase the share of zero and low-emission transport, prevent and reduce the negative impact of transport on the environment

The reform aims at lowering the environmental and health impact of transport.

The reform shall consist of setting an obligation to create low-emission transport zones in cities with more than 100 000 inhabitants, where specific thresholds of air pollution are exceeded as identified in the air quality report to be prepared by 30 April of each year by the General Environmental Protection Inspectorate. Such zones shall be established as of 1 January of the year after.

E1.2.1 Zero-emission public transport in cities (trams)

The investment aims at increasing the clean public transport offer in cities.

Support shall be given as a matter of priority to areas, where low-emission zones have been or are planned to be introduced.

The investment shall consist of purchasing 88 zero-emission railways rolling stock (trams) for public transport in cities. They shall be declared ready for acceptance following their constructionby 31 August 2026.

E2.3 Enhance transport accessibility, security and digital solutions

The reform shall aim at increasing the accessibility of transport.

It shall consist of an accelerated implementation of Regulation 1371/2007 on rail passenger's rights and on rolling stock adaptations to passengers with reduced mobility. The reform shall enter into force by 31 December 2022.

The reform shall also include relevant provisions to upgrade national, international and regional rolling stock with requirements for passengers with disabilities. The reform shall enter into force by 30 June 2024.

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

This investment complements measure E1.1.1 Support for a low-carbon economy.

The general objective of the investment is to contribute to the development of low- and zero-carbon economy by supporting industry projects for clean mobility and energy sectors. The specific objective of the investment is to increase the potential of selected sectors to develop zero- and low-carbon product solutions.

This measure shall consist of a public investment in 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 objective of the Facility shall be 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.

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 beneficiaries of the support shall be companies providing zero-carbon solutions and active in the alternative fuels market, including SMEs and midcaps. 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 Facility shall be managed by the National Fund for Environmental Protection and Water Management (NFOSZ).

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 implementation of the investment shall be completed by 30 June 2026.

E.4. Milestones, targets, indicators, and timetable for monitoring and implementation for the loan

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
E1L	E1.2 Increase the share of zero and low-emission transport, prevent and reduce the negative impact of transport on the environment	Milestone	Entry into force of a legal act introducing low-emission zones obligation for selected, most polluted cities	Provision in the legal act indicating its entry into force				Q2	2024	The legal act shall set an obligation, as of Q1 2025, to create low-emission transport zones in cities with more than 100 000 inhabitants, where there is an excess of harmful substances vs EU air pollution thresholds. The legal act shall specify that this obligation applies to all cities with more than 100 000 inhabitants which exceed the limits on air quality as identified in the air quality report to be prepared by 30 April of each year by the General Environmental Protection Inspectorate and that low-emission transport zones shall be established in such cities as of 1 January of the year after. The legal act shall also extend the possibility of introducing low-emission transport zones to all urban areas, regardless of the number of inhabitants. Only "low emission" passenger vehicles shall be allowed to enter the zones.
E2L	E1.2 Increase the share of zero and low-emission transport, prevent and reduce the negative impact	Milestone	Introduction of low-emission transport zones implemented by relevant municipal authorities	Introduction of low-emission transport zones				Q4	2025	The first low-emission transport zones shall be established by 1 January 2026 in cities with more than 100 000 inhabitants where air quality thresholds are exceeded, as identified in the latest air quality report

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	of transport on the environment									of the General Environmental Protection Inspectorate available by 30 April 2025.
E3L	E1.2.1 Zero-emission public transport in cities (trams)	Milestone	New trams: selection of beneficiaries	Contracts signed with beneficiary entities				Q1	2025	Contracts signed with beneficiary entities (municipalities or public service operators) for the purchase and entry into service of 88 trams, following open and transparent competitive calls. The beneficiary entities shall be selected via transparent and competitive calls open to all local authorities and public service operators. The criteria for selection of beneficiary entities shall in particular reflect the needs for clean public transport and impact on decrease of emissions and congestion, maturity of the projects. Priority shall be given to areas where clean transport zones have been or are planned to be introduced. The funds shall be allocated in a fair and transparent manner consulted with the local governments and shall not be repaid by the final recipients or the local governments to the Polish government in any form.
E4L	E1.2.1 Zero-emission public transport in cities (trams)	Target	New trams for public urban transport		Number	0	88	Q3	2026	Number of new zero-emission rolling stock (trams) for public transport in cities declared ready for acceptance following their construction. The procurement of trams shall be done via open and competitive tenders managed by the beneficiary entities.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										The investment aims at increasing the clean public transport offer in cities. Support shall be given as a matter of priority to areas where clean transport zones have been or are planned to be introduced.
E5L	E2.3 Enhance transport accessibility, security and digital solutions	Milestone	Entry into force of a legal act introducing improvements to passenger rights in the field of rolling stock requirements	Provision in the legal acts indicating the entry into force				Q4	2022	Technical and functional standards for railway investments shall be introduced by a legal act in order to ensure adequate infrastructure solutions fulfilling needs of passengers with reduced mobility. For this purpose the legal act shall repeal the relevant national provisions for derogation from the regulation (EC) 1371/2007 on rail passengers' rights and obligations.
E6L	E2.3 Enhance transport accessibility, security and digital solutions	Milestone	Obligation to upgrade national, international and regional rolling stock with requirements for passengers with disabilities	Provision in the legal act indicating the entry into force				Q2	2024	Entry into force of the relevant provisions to adapt railways rolling stock to passengers' rights requirements, adapting to Regulation 2021/782 art. 9 section 3 (where modernisation is justifiable and rational concerning expected exploitation life of the rolling stock) for regional, national and international rolling stock to be upgraded to passengers with disabilities and enhance passengers' rights. For regional rolling stock, the requirements shall be adopted by Q2 2024 and for international and long-distance rolling stock from Q2 2023.
E7L	E3.1.1 Facility for support of a	Milestone	Amendments to the investment policy	Entry into force of the amendments to				Q1	2025	Entry into force of the necessary amendments to the investment policy of the Fund referred to in milestone E8G as

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	low-carbon economy			the investment policy						to ensure compliance with the description of measure E3.1.1 Facility for support of a low-carbon economy.
E8L	E3.1.1 Facility for support of a low-carbon economy	Milestone	Signature of the implementing agreement	Signature of the implementing agreement				Q1	2025	Signature of the implementing agreement with the National Fund for Environmental Protection and Water Management.
E9L	E3.1.1 Facility for support of a low-carbon economy	Milestone	Signature of the funding agreements	Signature of funding agreements				Q4	2025	Signature of the funding agreements with the final beneficiaries selected in accordance with the investment policy.
E10L	E3.1.1 Facility for support of a low-carbon economy	Target	Completion of equity investments	Funds delivered	EUR	0	1 113 750 000	Q2	2026	Delivery of a total of EUR 1 113 750 000 to final beneficiaries.

F. COMPONENT F: 'IMPROVING THE QUALITY OF INSTITUTIONS AND THE CONDITIONS FOR THE IMPLEMENTATION OF THE RRP'

Poland faces a number of long-standing challenges related to the investment climate, notably with regard to the Polish judicial system as well as decision- and law-making processes.

This component therefore primarily seeks to improve the investment climate and put in place the conditions for an effective implementation of the Polish Recovery and Resilience Plan. To that end, the reforms aim to: strengthen certain aspects of the independence and impartiality of courts; remedy the situation of judges affected by the decisions of the Disciplinary Chamber of the Supreme Court in disciplinary cases and judicial immunity cases with a view to their reinstatement following positive review proceedings by the new Chamber, to be conducted without delay; enhance the consultation of social partners in the law-making process; increase the use of impact assessments in the law-making process; reduce the use of fast-track procedures in the law-making process; ensure the proper consultation of social partners and stakeholders in the implementation of the Recovery and Resilience Plan, including through the creation of a Monitoring Committee and ensure the application of the Arachne risk-scoring tool in the implementation of the Recovery and Resilience Plan.

The component contributes to addressing the Country Specific Recommendation to '[i]mprove the regulatory environment, in particular by strengthening the role of consultations of social partners and public consultations in the legislative process' (Country Specific Recommendation 3 of 2019) and to '[e]nhance the investment climate, in particular by safeguarding judicial independence' as well as '[e]nsure effective public consultations and involvement of social partners in the policy-making process' (Country Specific Recommendation 4 of 2020).

F1 Justice system

The main aim of the reforms is to raise the standard of judicial protection and to improve the investment climate in Poland, as well as to support the internal control system referred to in Article 22 of Regulation (EU) 2021/241 of the European Parliament and of the Council, by strengthening the guarantees of independence and impartiality of courts.

The reform shall result in a strengthening of the independence and impartiality of courts and judges established by law in accordance with Article 19 of the TEU and the relevant EU acquis. In accordance with Article 24(3) of Regulation (EU) 2021/241, any other reform shall be undertaken without weakening this result and negatively impacting the below elements.

F1.1 Reform strengthening the independence and impartiality of courts

The reform shall:

a) in all cases relating to the judges, including the disciplinary and waiver of judicial immunity, determine the scope of jurisdiction of the Supreme Court Chamber, other than the existing Disciplinary Chamber, meeting the requirements ensuing from Article 19 paragraph 1 of the TEU. This shall ensure that the above-mentioned cases shall be examined by an independent and impartial court established by law, while the discretionary power to designate the disciplinary tribunal with jurisdiction at first instance in cases concerning judges of ordinary courts shall be circumscribed,

b) clarify the scope of disciplinary liability of judges, by ensuring that the right of Polish courts to submit requests for preliminary rulings to the CJEU is not restricted. Such request shall not be grounds to initiate disciplinary proceedings against a judge,

c) while the judges may still be held liable for professional misconduct, including obvious and gross violations of the law, determine that the content of judicial decisions is not classified as a disciplinary offence,

d) ensure that initiation of the verification, within the court proceedings, whether a judge meets the requirements of being independent, impartial and 'being established by law', according to Article 19 of the TEU is possible for a competent court where a serious doubt arises on that point and that such verification is not classified as a disciplinary offence,

e) strengthen procedural guarantees and powers of parties in disciplinary proceedings concerning judges, through

(i) assuring that the disciplinary cases against judges of the ordinary courts are examined within a reasonable time,

(ii) making more precise regulations on territorial jurisdiction of the courts examining the disciplinary cases to ensure that the relevant court can be directly determined in accordance with the legislative act; and

(iii) ensuring that the appointment of a defence counsel in disciplinary proceedings concerning a judge is done within a reasonable timeframe, as well as providing time for substantive preparation of the defence counsel to perform their functions in the given proceedings. Simultaneously the court shall suspend the course of proceedings in case of a duly justified absence of the accused judge or his or her defence counsel.

The reform shall enter into force by the end of the second quarter of 2022.

F1.2 Reform to remedy the situation of judges affected by the decisions of the Disciplinary Chamber of the Supreme Court in disciplinary cases and judicial immunity cases

The reform shall ensure that judges affected by decisions of the Disciplinary Chamber of the Supreme Court have access to review proceedings of their cases. Such cases already decided by the Disciplinary Chamber shall be reviewed by a court that meets the requirements of Article 19 paragraph 1 of the TEU, in accordance with the rules to be adopted on the basis of the reform above. The legislative act shall set out that the first hearing of the court to adjudicate those cases shall take place within three months from receipt of the motion of the judge asking for a review, and that the cases shall be adjudicated within twelve months from receipt of such motion. The cases which are currently still pending before the Disciplinary Chamber shall be referred for further consideration to the court and in accordance with the rules determined within the above-mentioned proceedings.

The reform shall enter into force by the end of the second quarter of 2022.

Both reforms listed above with a completion date of Q2 2022 shall be fulfilled before the first payment request is submitted to the Commission and shall be a precondition for any payment under Article 24 of the RRF Regulation.

F2.1 Improving the process of law-making

The objective of the reform is the adoption of an amendment to the Rules of Procedure of the Sejm, the Senate and the Council of Ministers.

F3.1 Improving the conditions for the implementation of the RRP

In order to ensure the proper consultation of social partners and stakeholders in the implementation of the Recovery and Resilience Plan, the reform shall include the entry into force of a legislative act to create a Monitoring Committee consisting of stakeholders and social partners involved in the implementation of the recovery and resilience plan. The Monitoring Committee shall be tasked to supervise the effective implementation of the recovery and resilience plan. The legislative act shall include a provision to make it a legal requirement to consult the Monitoring Committee during the implementation of the Recovery and Resilience Plan. The reform shall also include adoption of the guidance establishing the rules for involvement of stakeholders and social partners in programming, implementation, monitoring and evaluation of the RRP.

The reform shall also include putting in place a repository system in line with Article 22(2)(d) of Regulation (EU) No 2021/241 to allow for the collection, storage and monitoring of data on the milestones and targets, including at the level of final recipients. The data coming from this repository system shall feed into the Arachne system, which shall be used during audits and controls to prevent, detect and correct conflict of interest, fraud, corruption and double funding. This milestone shall be fulfilled before the first payment request is submitted to the Commission and shall be a precondition for any payment under Article 24 of the RRF Regulation.

Finally, the reform shall also include preparing a workload analysis for strengthening administrative capacity to coordinate and implement the Recovery and Resilience Plan. Based on this analysis, the government shall take a decision to allocate additional posts to the institutions coordinating and implementing the Recovery and Resilience Plan.

The implementation of the reform shall be completed by 30 June 2024.

F.2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
F1G	F1.1 Reform strengthening the independence and impartiality of courts	Milestone	Entry into force of a reform strengthening the independence and impartiality of courts	Provision in the legal act indicating the entry into force				Q2	2022	Entry into force of a reform, which shall: a) in all cases relating to the judges, including the disciplinary and waiver of judicial immunity, determine the scope of jurisdiction of the Supreme Court Chamber, other than the existing Disciplinary Chamber, meeting the requirements ensuing from Article 19 paragraph 1 of the TEU. This shall ensure that the above-mentioned cases shall be examined by an independent and impartial court established by law, while the discretionary power to designate the disciplinary tribunal with jurisdiction at first instance in cases concerning judges of ordinary courts shall be circumscribed, b) clarify the scope of disciplinary liability of judges, by ensuring that the right of Polish courts to submit requests for preliminary rulings to the CJEU is not restricted. Such request shall not be grounds to initiate disciplinary proceedings against a judge, c) while the judges may still be held liable for professional misconduct, including obvious and gross violations of the law, determine that the content of judicial decisions is not classified as a disciplinary offence, d) ensure that initiation of the verification, within the court proceedings, whether a judge meets the requirements of being independent, impartial and 'being established by law', according to Article 19 of the TEU is possible for a competent court where a serious doubt arises on that point and that such verification is not classified as a disciplinary offence,

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										e) strengthen procedural guarantees and powers of parties in disciplinary proceedings concerning judges, through (i) assuring that the disciplinary cases against judges of the ordinary courts are examined within a reasonable time, (ii) making more precise regulations on territorial jurisdiction of the courts examining the disciplinary cases to ensure that the relevant court can be directly determined in accordance with the legislative act; and (iii) ensuring that the appointment of a defence counsel in disciplinary proceedings concerning a judge is done within a reasonable timeframe, as well as providing time for substantive preparation of the defence counsel to perform their functions in the given proceedings. Simultaneously, the court shall suspend the course of proceedings in case of a duly justified absence of the accused judge or his or her defence counsel.
F2G	F1.2 Reform to remedy the situation of judges affected by the decisions of the Disciplinary Chamber of the Supreme Court in disciplinary cases and judicial immunity cases	Milestone	Entry into force of a reform to remedy the situation of judges affected by the decisions of the Disciplinary Chamber of the Supreme Court in disciplinary cases and judicial immunity cases	Provision in the legal act indicating the entry into force				Q2	2022	Entry into force of a reform which shall ensure that judges affected by decisions of the Disciplinary Chamber of the Supreme Court have access to review proceedings of their cases. Such cases already decided by the Disciplinary Chamber shall be reviewed by a court that meets the requirements of Article 19 paragraph 1 of the TEU, in accordance with the rules to be adopted on the basis of Milestone F1G above. The legislative act shall set out that the first hearing of the court to adjudicate those cases shall take place within three months from receipt of the motion of the judge asking for a review, and that the cases shall be adjudicated within twelve months from receipt of such motion. The cases which are currently still pending before the Disciplinary Chamber shall be referred for further consideration to the court and in accordance with the rules determined within the above-mentioned proceedings.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
F3G	F1.2 Reform to remedy the situation of judges affected by the decisions of the Disciplinary Chamber of the Supreme Court in disciplinary cases and judicial immunity cases	Milestone	Reform to remedy the situation of judges affected by the decisions of the Disciplinary Chamber of the Supreme Court in disciplinary cases and judicial immunity cases	Cases adjudicated				Q4	2023	All review cases launched in accordance with Milestone F2G shall be adjudicated, unless in duly justified exceptional circumstances.
F4G	F2.1 Improving the process of law-making	Milestone	Entry into force of amendments of the Rules of Procedure of the Sejm, the Senate and the Council of Ministers	Provisions in the legal acts indicating the entry into force				Q3	2022	Entry into force of amendments to the Rules of the Procedure of the Sejm that shall limit the use of fast-track procedures to justified cases and introduce for draft laws proposed by deputies the requirement that, except for justified cases, there is an impact assessment and public consultation. Entry into force of amendments to the Rules of the Procedure of the Council of Ministers that shall limit the use of fast-track procedures to justified cases. Entry into force of amendments to the Rules of the Procedure of the Senate that shall introduce for draft laws proposed by the Senate the requirement that, except for justified cases, there is an impact assessment.
F5G	F3.1 Improving the conditions for the implementation of the RRP	Milestone	Entry into force of a legal act that creates a monitoring committee and tasks it with the	Provision in the legal act indicating the entry into force				Q1	2022	Following a public consultation, entry into force of a legal act which shall: 1) Create a Monitoring Committee, which shall be tasked to monitor the effective implementation of the RRP, consisting of stakeholders and social partners affected by the implementation of the RRP, including representatives of

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			supervision of the effective implementation of the RRP							bodies representing the civil society and promoting fundamental rights and non-discrimination; 2) Make it a legal requirement to consult the Monitoring Committee during the implementation of the RRP.
F6G	F3.1 Improving the conditions for the implementation of the RRP	Milestone	Adoption of the Guidance by the Minister in charge of regional development establishing the rules for involvement of stakeholders and social partners in the implementation of the RRP	Publication of the Guidance on the website of the Ministry of Development Funds and Regional Policy				Q2	2022	Following a public consultation, adoption of the Guidance to ensure effective involvement of stakeholders and social partners in programming, implementation, monitoring and evaluation of the RRP. The Guidance shall harmonise the measures to be taken by the institutions responsible for the implementation of reforms and investments under the RRP. The Guidance shall include mechanisms for the monitoring and evaluation of the involvement of stakeholders and social partners.
F7G	F3.1 Improving the conditions for the implementation of the RRP	Milestone	Ensuring an effective audit and control in the framework of the RRF implementation protecting the financial interests of the Union	Audit report confirming the repository system functionalities				Q2	2022	A repository system for monitoring the implementation of the RRF shall be in place and operational. The system shall include, as a minimum, the following functionalities: (a) collection of data and monitoring of the achievement of milestones and targets; (b) collection, storage and ensuring access to the data required by Article 22(2)(d)(i) to (iii) of the RRF Regulation. The access to this data shall be granted to all relevant national and European bodies for the purpose of audit and control. The data coming from this repository system shall feed into the Arachne system on a quarterly basis. The Arachne system shall be used during audits and controls to prevent and detect and correct conflict of interest, fraud, corruption and double funding.
F8G	F3.1 Improving the conditions for the	Milestone	Allocation of additional posts in the institutions involved in the	A workload analysis prepared by the Ministry of Development Funds and				Q2	2024	A workload analysis shall be carried out for the institutions involved in the implementation of Recovery and Resilience Plan. Following this analysis, a government decision to allocate additional posts to the institutions coordinating and

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	implementation of the RRP		implementation of the RRP	Regional Policy and a government decision allocating additional posts adopted						implementing the Recovery and Resilience Plan shall be adopted.

G. COMPONENT G: 'REPOWEREU'

The REPowerEU component aims to contribute to reducing reliance on fossil fuels in Poland and to further enabling the energy transition, by supporting the deployment of renewable energy sources and increasing the capacity of the electricity grids to integrate these energy sources. These aims are also enabled through steps to improve energy efficiency, including for homes. The component also aims to improve security of energy supply.

In this respect, the measures in the component aim at addressing the country-specific recommendations issued for Poland in the framework of the European Semester in 2022 and 2023. In particular, the envisaged measures help accelerate the clean energy transition, notably by streamlining permitting procedures to deploy renewable energy faster, by expanding and upgrading grids to allow the new-built renewable capacities, by supporting electricity storage facilities, and by incentivising investments in the transmission and distribution networks in the rural areas to increase capacity for connecting new renewable energy sources to the grid, and by supporting the development of offshore wind farms. It also helps to remove barriers to development of local renewable energy communities and support their deployment. This contributes to effectively addressing recommendations to accelerate the phase-out of fossil fuels and the deployment of renewable energy, reform of the legal framework for grid connection permitting and for renewable energy sources, including energy communities, biomethane and renewable hydrogen (CSR 6.1-6.2 in 2022, CSR 4.1-4.2 in 2023). To implement recommendations to promote sustainable public transport modes (CSR 4.4 in 2023) and the uptake of electric vehicles (CSR 6.4 in 2022), the component includes measures for decarbonising the transport sector, notably by replacing polluting urban public transport vehicles with zero-emissions vehicles and through the adoption of an action plan for green transport in line with EU climate objectives. Furthermore, the component includes measures to support integrated home renovation services and phase out fossil fuels in home heating, in line with the recommendations to promote energy savings, scale up investment in energy efficiency for buildings and decarbonise the heat supply in district heating to address energy poverty (CSR 6.3. 2022 and CSR 4.3. 2023). The component also aims at updating the sectorial qualification frameworks for green transition, as encouraged in the recommendations to step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition (CSR 4.5 2023). Finally, a targeted investment concerning gas infrastructure aims to address the immediate security of supply needs for Poland in a proportionate and targeted manner. The Energy Support Fund aims to mobilise private investment and improve access to finance in the crucial sectors for energy transition. This helps addressing the recommendations to expand public investment for digital transition and for energy security, including by making use of the RRF, REPowerEU and other EU funds. (CSR 1.2 in 2022 and CSR 1.3 in 2023).

Most measures in the component have a cross-border or multi-country dimension. Indeed, several measures secure energy supply in the Union as a whole, notably the reforms aiming to facilitate the deployment of renewable energy sources, including by energy communities, and the connection of such energy sources to the electricity grid. In addition, the component includes investments that aim at benefitting renewable energy projects and improving the integration of renewable energy into the grid. Other reforms and investments contribute to increasing the pace of renovation of buildings and improving energy efficiency, thereby reducing dependency on fossil fuels and reducing energy demand. These measures represent also a contribution to the broader energy and climate action at EU level.

It is expected that no measure in this component does significant harm to environmental objectives within the meaning of Article 17 of Regulation (EU) 2020/852, taking into account the description of the measures and the mitigating steps set out in the recovery and resilience plan in accordance with the Do No Significant Harm (DNSH) Technical Guidance (C(2023) 6454 final), whereas the principle of "do no significant harm" does not apply to measure G3.2.1. "Construction of natural gas

infrastructure to ensure energy security", in accordance with Article 21c(6) pf Regulation (EU) 2021/241..

G1. Description of the reforms and investments for non-repayable financial support

Sub-component G1.1 – Stimulating investments in renewable energy sources

The subcomponent aims at encouraging the development of renewable installations operated by energy communities, notably by improving the framework to incentivise accelerated deployment of such communities. Also, this subcomponent includes measures supporting electricity storage to integrate renewable energy sources into the grid, and measures strengthening the administrative and organisational capacity of the institutions involved in the implementation of REPowerEU reforms and investments and in the processes for renewable energy projects.

G1.1.1 Encouraging the development of local energy communities

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.

The reform shall consist of performing an analysis to identify regulatory and administrative bottlenecks for the development of energy communities. In particular, the analysis shall include a policy gap assessment between national and EU regulatory framework, as well as identify barriers hindering the development of these communities and originating from (i) the definition of energy communities, (ii) the administrative procedures for establishing and operating energy communities and (iii) the duties, practices and roles of system operators. The analysis shall also develop policy recommendations with the aim of establishing an enabling, simple and comprehensive framework for energy communities.

The implementation of the reform shall be completed by 30 June 2024.

G1.1.2 Renewable energy sources' installations implemented by energy communities, including a scaled-up part

The objective of this investment is to incentivise the development of local renewable energy sources implemented by energy communities, including energy clusters, energy cooperatives and other energy communities resulting from the implementation of Directive (EU) 2018/2001 on the promotion of the use of energy from renewable sources (RED II), with a particular focus on the role of local government (in particular municipalities and associations of municipalities) forming such local energy communities.

The pre-investment support programme shall consist in developing a legal and organisational format and business model for launching or developing an energy community, and in preparing the necessary analyses and documentation for the investment. This programme shall support, inter alia, local energy market development strategies; analyses of local energy demand and supply; inventories of local energy resources (infrastructures) and their potential (such as capacity to provide energy connections); feasibility studies, business plans, due diligence documents; technical documentation and construction projects.

As part of the investment support, the financing shall cover, inter alia, new technologies targeting renewable electricity production; complementary infrastructure for technologies other than electricity; associated renewable energy infrastructure (such as network components and meters); energy storage facilities and IT software for energy community management and energy optimisation. Support from the investment programme shall be awarded on the basis of an open and competitive

call for proposals which shall allow for the participation of the energy communities involved in the pre-investment phase.

The scaled-up part of the investment shall consist in providing financial pre-investment support to an additional 61 energy communities and investment support to an additional 10 energy communities.

The implementation of the pre-investment support shall be completed by 31 March 2025 and that of the investment support shall be completed by 30 June 2026.

G1.1.3 Energy storage systems (non-repayable support)

The objective of this investment is to ensure continuity of electricity supply to customers and increase efficiency of the use of RES sources through investments in technologies to facilitate electricity balancing in the electricity system.

- The investment shall consist of the implementation of the deployment of a large-scale battery energy storage system (BESS) for the storage of surplus energy in the electricity system. This storage system aims to contribute to the technical balancing of renewable energy sources.

The implementation of the investment shall be completed by 30 June 2026.

G1.1.4 Support to institutions implementing REPowerEU reforms and investments

The objective of this investment is to strengthen the administrative and organisational capacity of key public institutions involved in the implementation of the REPowerEU reforms and investments. It also aims at supporting regulatory, analytical and educational measures on the energy system in Poland, including improving the administrative capacities for permitting procedures for renewable energy sources and electricity networks and/or to the digitalisation of the grid development and of the process for connection to electricity networks.

The investment shall provide administrative capacity support to the central and local administrations and NGOs.

The support shall include increasing the number of staff working on the implementation of the RepowerEU. At least 106 new full-time equivalent people shall be dedicated in the central administration to implement the REPowerEU reforms and investments including the digitalisation of permitting procedures for renewable energy sources and electricity networks and the digitalisation of the grid development and of the process for connection to electricity networks. The investment shall also include support for NGOs working on the green transition and entrusted to carry out capacity building projects including trainings, advisory and research activities, as well as social campaigns.

The investment shall also include the completion and entry into application of an IT tool for the Energy Regulatory Office for the application of the new regulatory model referred to in measure G1.2.1.

The implementation of the investment shall be completed by 30 June 2026.

Sub-component G1.2 – Overhauling the electricity grids to accelerate the integration of renewable energy sources

The subcomponent aims at putting in place the appropriate tools and upgrades for the accelerated development of new installations producing electricity from renewable sources. This means removing barriers for connection to grids as well as building new infrastructure and upgrading the existing grids to bring renewable energy from where it is generated to where it is used.

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

The objective of this reform is to improve the Energy Regulatory Office's capacity to assess Distribution System Operators' grid development plans and shape tariffs to enable adequate tariff-financing of efficient and targeted investments in the development of distribution grids with a view to reducing barriers to RES development.

The reform shall consist of the adoption of a new regulatory model by the national energy regulator, the Energy Regulatory Office. The new regulatory model shall enable the national energy regulator to more accurately identify and assess investment needs related to the development of distribution grids in the context of the rapid growth of renewables and to reflect them in distribution grid tariffs.

The implementation of the reform shall be completed by 31 March 2025.

G1.2.2 Removing barriers to the integration of renewable energy sources into electricity networks

The objective of this reform is to accelerate the deployment of new renewable energy sources, by removing barriers to their integration into electricity transmission and distribution networks.

The reform aims, firstly, to establish a legal framework for the connection of multiple renewable energy sources to a single connection point (cable pooling). The new rules shall allow renewable energy generators who enter into an agreement, under the conditions laid down in the Energy Law, to share a connection, i.e. use the same connection capacity at one connection point, while retaining the possibility to conclude contracts for the sale of the energy produced. In addition to that, the Renewable Energy Sources Act shall be amended. The amendments shall allow entities benefiting from support schemes for renewable energy sources to share their connection capacity with other installations connected at the same connection point without losing the right to support provided for in that Act. Among the installations sharing a single connection point only one shall be able to benefit from a support scheme.

Secondly, the reform aims at making the reservation of capacity and the connection of renewable energy sources to electricity networks more efficient. The reform shall take the form of legislative and, where relevant, non-legislative acts with regard to the rules related to the connection of installations to electricity networks, in order to increase the transparency and the predictability of the connection process.

The implementation of this element of the reform shall be completed by 31 December 2025.

G1.2.3 Development of transmission networks, smart electricity infrastructure, including a scaled-up part

The objective of this investment is to extend, modernise and digitalise the transmission networks in several regions, including the extension of connections between northern and southern parts of the country, facilitating the integration of renewables into the electricity system.

The investment shall consist of the development of 400 kV and 220kV transmission lines along with the construction or modernisation of relevant stations. The investment shall introduce the new Central Energy Market Information System (CSIRE) with a power quality analyser system further supporting the digitalisation of the electricity infrastructure. Finally, three new, upgraded or expanded ICT systems for data processing and system management shall be developed, supporting the operations of transmission networks and data centres.

The implementation of the investment shall be completed by 30 June 2026.

G1.2.4 Construction or modernisation of electricity distribution networks in rural areas to enable the connection of new renewable energy sources

The objective of this investment is to support the construction, modernisation, and digitalisation of electricity distribution networks in rural areas, with a view to enabling the connection of new renewable energy sources in these areas.

The investment shall consist in the construction or modernisation of 880 km of distribution networks, including the necessary stations and integrating smart grid functionalities. The Polish authorities shall first identify the projects making up the constructed or modernised networks.

The implementation of this measure shall be completed by 30 June 2026.

Sub-component G1.3 – Developing sustainable transport

The subcomponent aims at supporting sustainable transport with a view to reducing greenhouse gas emissions and air pollution in Poland. The subcomponent includes in particular measures for purchasing new electric buses as well as an action plan for a sustainable transformation of the transport sector.

G1.3.1 Supporting sustainable transport

The objective of the reform is to contribute to reducing the emissions of greenhouse gases and air pollutants from transport.

This objective shall be achieved through the preparation of an action plan for sustainable transport in Poland, underpinned by an analysis of measures already included in existing strategic documents at national level. The action plan shall identify the priority reforms and investments needed for a sustainable transformation of the Polish transport sector in line with EU climate goals.

The implementation of the reform shall be completed by 30 September 2025.

G1.3.2 Zero-emission collective transport (buses)

The investment aims at making public transport cleaner and increase its attractiveness in urban areas.

The investment shall consist of purchasing 1159 zero-emission (electric) buses for urban transport.

The implementation of the investment shall be completed by 30 June 2026.

G2. Milestones, targets, indicators, and timetable for monitoring and implementation for non-repayable financial support

Sub-component G1.1 – Stimulating investments in renewable energy sources

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
G1G	G1.1.1 Encouraging the development of local energy communities	Milestone	Analysis on the barriers to develop energy communities and energy co-operatives identified in the course of the pre-investment support programme	Publication of analysis				Q3	2024	Publication of an analysis of the legal, organisational and administrative barriers to develop energy communities, building on experiences from the pre-investment support. The analysis shall identify major bottlenecks for energy communities' development and propose a set of policy recommendations, with a view to introducing legal amendments that harmonize their legal framework and simplify and accelerate their deployment.
G2G	G1.1.2 Renewable energy sources' installations implemented by energy communities	Milestone	Call for the investment support programme	Launch of call for proposals for energy communities interested on receiving support under the investment part				Q4	2023	An open, transparent and competitive call for proposals available to energy co-operatives, energy communities and energy clusters shall be launched with the aim of allocating support to different types of recipients in a balanced manner. The eligibility criteria contained in the terms of reference shall ensure investments' compliance with the do no significant harm principle, as set out in the DNSH Technical Guidance (C(2023) 6454 final).
G3G	G1.1.2 Renewable energy sources' installations implemented by energy communities	Target	Entities supported within the pre-investment part		Number	0	200	Q1	2025	Number of grant agreements signed with recipients who shall be selected via open, competitive and transparent call for proposals aimed at allocating support to different types of recipients in a balanced manner. The allocation of projects to the recipient entities shall ensure a balanced distribution between entities across the country, considering population and geographical coverage.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										Support shall be provided to energy co-operatives established under the Act on Renewable Energy Sources and energy communities established under the Energy Law and to entities legally capable of establishing such co-operatives and communities, such as municipalities, as well as to energy clusters.
G4G	G1.1.2 Renewable energy sources' installations implemented by energy communities	Target	Entities supported within the investment part		Number	0	10	Q4	2025	Number of grant agreements signed with recipients in line with the call in milestone G2G.
G5G	G1.1.2 Renewable energy sources' installations implemented by energy communities	Target	Entities supported within the investment part		Number	10	20	Q2	2026	Number of grant agreements signed with recipients in line with the call in milestone G2G.
G6G	G1.1.3 Energy storage systems (non-repayable support)	Milestone	Deployment of a large-scale battery energy storage system (BESS)	Entry into operation of a large-scale battery energy storage system (BESS)				Q2	2026	Entry into operation of a large-scale battery energy storage system (BESS) with a capacity of 0.9 GWhand operating time between 4h and 5h. These new storage capacities shall be fully integrated in the electricity network.
G7G	G1.1.4 Support to institutions implementing REPowerEU reforms and investments	Target	Increase in the administrative capacity to implement REPowerEU reforms and investments		Number	0	106	Q4	2024	At least 106 new full-time equivalent people shall be dedicated in the central administration to implement the REPowerEU reforms and investments including the digitalisation of permitting procedures for renewable energy sources and electricity networks and/or to the digitalisation of the grid development and of the process for connection to electricity networks.
G8G	G1.1.4 Support to institutions implementing REPpowerEU	Target	Capacity building projects, supporting implementation of REPowerEU reforms		Number	0	107	Q2	2025	At least 107 entities carrying out the capacity building projects supporting implementation of REPowerEU reforms and investments shall be supported. The entities shall complete projects

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	reforms and investments		and investments, for central and local administration							such as training, study visits, IT tools, analyses and studies and external expert assistance for central and local administration. At least 100 projects completed by the entities shall focus on permitting procedures for the deployment of renewable energy sources and distribution grids.
G9G	G1.1.4 Support to institutions implementing REPowerEU reforms and investments	Target	Capacity building projects supporting implementation of REPowerEU reforms and investments carried out by the NGOs		Number	0	10	Q4	2025	At least 10 capacity building projects, supporting implementation of REPowerEU reforms and investments shall be completed by the NGOs working in the field of green and energy transition. The projects shall support trainings, advisory and research activities as well as social campaigns. At least two projects shall focus on capacity building for permitting procedures for the deployment of renewable energy sources and distribution grids.
G10G	G1.1.4 Support to institutions implementing REPowerEU reforms and investments	Milestone	Publication of technical specification of the IT tool for the application of the new regulatory model by the Energy Regulatory Office	Publicationof the technical specification				Q1	2025	The Energy Regulatory Office shall draw up and publish the technical specification of the IT tool for the Office for the application of the new regulatory model. The IT tool shall assist the assessment and monitoring of distribution system operators' (DSOs') grid development plans and their implementation, and the registration of renewable energy sources (RES). The tool shall provide the following functionalities: - collecting and analysis of information on the functioning of grids and grid development plans and grid connection requests; - supporting assessment of the effectiveness of grid construction and modernisation expenditure;

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										- monitoring the progress of RES integration in distribution grids by analysing the development plans of DSOs, including grid development directions and planned connections; - identifying areas with the highest rates of connection refusals; - supporting the full business process of registering RES generators; - interactive map of RES installations integrated with the Geographic Information System.
G11G	G1.1.4 Support to institutions implementing REPowerEU reforms and investments	Milestone	Deployment of an IT tool for the application of the new regulatory model by the Energy Regulatory Office	The new IT tool for the application of the new regulatory model shall be operational and in use by the Energy Regulatory Office				Q2	2026	The Energy Regulatory Office shall put into operation the IT tool for the application of the new regulatory model.

Sub-component G1.2 – Overhauling the electricity grids to accelerate the integration of renewable energy sources

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
G12G	G1.2.1 Regulatory solutions for accelerated integration of renewables into distribution grids	Milestone	Adoption of the new regulatory model by the President of the Energy Regulatory Office	Publication of an announcement of the President of the Energy Regulatory Office introducing the new regulatory model for Distribution System Operators				Q4	2024	The President of the Energy Regulatory Office shall publish an announcement laying down the new binding regulatory model for distribution system operators
G13G	G1.2.2 Removing barriers to the integration of renewable energy sources into electricity networks	Milestone	Entry into force the legal framework enabling cable pooling	Provision in the amending act indicating its entry into force				Q4	2023	Amendments to the Act on Renewable Energy Sources and the Energy Law enabling multiple renewable energy sources to be connected to the electricity grid at a single connection point.
G14G	G1.2.2 Removing barriers to the integration of renewable energy sources into electricity networks	Milestone	Entry into force of legislative and, where relevant, non-legislative acts increasing the transparency of the connection process to electricity networks and facilitating this process	Provisions in legislative and, where relevant, non-legislative acts indicating their entry into force				Q4	2025	Legislative and, where relevant, non-legislative acts increasing the transparency and the predictability of the connection process to electricity networks and facilitating this process shall enter into force. The act(s) shall set new or amend existing rules related to this connection process, covering the transmission system and distribution system operators, including: a) The establishment of a single rulebook describing procedures and timelines, as well as the criteria used in assessing connection requests and connection decision; b) The online availability for the public of the following: (i) regularly updated information on available network connection capacities; (ii) information on rejected connection requests including the reasoning for the rejection and (iii) the single rulebook;

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										c) Making the submission of connection requests and the handling of the request fully electronic.
G15G	G1.2.3 Development of transmission networks, smart electricity infrastructure	Target	Length of newly built or modernised power transmission network (km)		Number	0	70	Q4	2024	Number of kilometres of newly built or modernised sections of power transmission network projects (400kV). The length of each section shall be calculated only once (regardless of whether it is a single or double-circuit line).
G16G	G1.2.3 Development of transmission networks, smart electricity infrastructure	Target	Length of newly built or modernised power transmission network (km)		Number	70	190	Q4	2025	Number of kilometres of newly built or modernised sections of power transmission network projects (400kV). The length of each section shall be calculated only once (regardless of whether it is a single or double-circuit line).
G17G	G1.2.3 Development of transmission networks, smart electricity infrastructure	Target	Length of newly built or modernised power transmission network (km)		Number	190	320	Q2	2026	Number of kilometres of newly built or modernised sections of power transmission network projects (400kV). The length of each section shall be calculated only once (regardless of whether it is a single or double-circuit line).
G18G	G1.2.3 Development of transmission networks, smart electricity infrastructure	Milestone	Grant agreements between the Transmission System Operator (TSO) and the authorities on the implementation and support for transmission networks	Signed grant agreements				Q4	2024	Signature of grant agreements for projects on the construction or modernisation of sections of power transmission network (220kV), representing 50 km of sections and 5 stations related to these sections. Projects supported through the grant agreements shall incorporate smart grid functionalities to contribute to the development of renewable energy sources.
G19G	G1.2.3. Development of transmission networks, smart electricity infrastructure	Target	Length of newly built or modernised power transmission network (km)		Number	0	50	Q2	2026	Number of kilometres of newly built or modernised sections of power transmission network projects (220kV). The length of each section shall be calculated only once (regardless of whether it is a single or double-circuit line).

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
G20G	G1.2.3 Development of transmission networks, smart electricity infrastructure	Target	Extended or upgraded power stations within the transmission network		Number	0	5	Q2	2026	Number of extended or upgraded stations of the power transmission network that shall accelerate the integration of new renewable energy capacities.
G21G	G1.2.3 Development of transmission networks, smart electricity infrastructure	Milestone	Implementation of the data hub on the electricity market (OIRE/CSIRE)	Entry into operation				Q3	2025	Entry into operation of one data hub and installation of a power quality analyser on the electricity market (OIRE/CSIRE).
G22G	G1.2.3 Development of transmission networks, smart electricity infrastructure	Target	Deployment of ICT systems in the transmission network (number of solutions)		Number	0	3	Q2	2025	Entry into operation of at least three new, upgraded or expanded information systems digitalising the transmission network.
G23G	G1.2.4 Construction or modernisation of electricity distribution networks in rural areas to enable the connection of new renewable energy sources	Milestone	Identification and definition of projects	Internal approval of a finalised analysis document identifying and setting out projects				Q4	2024	Projects, located in rural areas, to improve the distribution networks shall be identified and set out in a finalised analysis document internally approved by the relevant Polish authority. This document shall also indicate, for each project, its funding source, which shall not include other EU sources. Together, the identified projects shall lead to the construction or modernisation of at least 880 km of distribution networks (irrespective of voltage), including the construction or modernisation of necessary related stations (irrespective of type of station). The identified projects shall, jointly and/or through specific identified projects, comprise the necessary actions to enable that at least the 880 km of newly constructed or modernised distribution networks shall integrate smart grid

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										functionalities, by including equipments and installations enabling two way digital communication, realtime or close to real-time, interactive and intelligent monitoring and management of electricity generation, transmission, distribution and consumption within an electricity network, and in a manner contributing to the development of renewable energy sources.
G24G	G1.2.4 Construction or modernisation of electricity distribution networks in rural areas to enable the connection of new renewable energy sources	Target	Length of newly built or modernised lines in distribution networks (km)		Number	0	880	Q2	2026	Number of kilometres of newly constructed or modernised distribution networks, along with the related stations and integrating smart grid functionalities, corresponding to or meeting the requirements for the identified projects indicated in milestone G26G.

Sub-component G1.3 – Developing sustainable transport

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
G25G	G1.3.1 Supporting sustainable transport	Milestone	Action plan for sustainable transport in Poland	Publication by the ministry responsible for transport				Q3	2025	An action plan for sustainable transport in Poland shall be prepared and published by the ministry responsible for transport. It shall be accompanied by an analysis of measures already included in existing strategic documents on national level. The action plan shall identify the priority reforms and investments needed for a sustainable transformation of the Polish transport sector in line with EU climate goals.
G26G	G1.3.2 Zero-emission collective transport (buses)	Milestone	Zero-emission vehicles for urban transport: selection of beneficiaries	Contracts signed				Q3	2024	Contracts shall be signed with the selected beneficiary entities (local authorities or public service operators) for 1159 new zero-emission buses. The beneficiary entities shall be selected via transparent and competitive calls open to all local authorities and public service operators, for zero-emission transport in urban areas. Only electric buses shall be supported.
G27G	G1.3.2 Zero-emission collective transport (buses)	Target	New zero-emission vehicles in operation		Number	0	1 159	Q2	2026	New zero-emission buses delivered under contracts financed by this investment for public urban transport. Procurement of buses shall be done via open and competitive tenders. Only electric buses shall be purchased.

G3. Description of the reforms and investments for the loan

Sub-component G3.1 – Improving renewable energy deployment, green skills, and energy efficiency

The subcomponent aims at streamlining permitting procedures to accelerate the deployment of renewable energy, at accelerating the pace of energy efficiency renovations, and at encouraging the requalification of the workforce towards green skills. It is also expected to incentivise private investment and improve access to finance in the energy sector, including offshore wind.

G3.1.1 Streamlining the permitting for renewable energy sources

The objective of this reform is to accelerate the deployment of renewable energy sources by streamlining the permitting procedures and enabling a total installed capacity of 30 GW of photovoltaic and onshore wind installation in Poland.

The first part shall consist of the mapping of renewable energy potential for photovoltaic and onshore wind installations. The resulting resources map shall be made publicly available with a view to facilitating the planning and permitting procedures for such installations.

The second part shall involve the designation of renewable acceleration areas for photovoltaic and onshore wind installations.

The third part of the reform shall consist of the establishment of a single digital framework platform for renewables permitting.

The implementation of the reform shall be completed by 30 June 2026.

The target of 30 GW of photovoltaic and onshore wind installations in Poland shall be achieved by 30 June 2026.

G3.1.2. Skills for the green transition

The objective of the reform is to amend the sectoral qualification frameworks in the most critical green transformation sectors, to accommodate the growing demand for green jobs in the labour market in order to achieve the European Green Deal objectives and climate neutrality by 2050.

The reform shall consist in amending the existing sectoral qualification frameworks for construction, water management and waste management by incorporating qualifications to ensure the necessary skills are acquired in these sectors. Furthermore, a sectoral qualification framework for energy shall be amended to reflect qualifications for renewable energy sources. These qualification frameworks shall be drawn up in cooperation with relevant stakeholders, including Sector Competence Councils.

The abovementioned sectoral qualification frameworks shall be incorporated into the integrated qualifications system by means of regulations.

The implementation of the reform shall be completed by 31 December 2025.

G3.1.3. Boosting energy efficiency and accelerating the phase out of fossil fuels in heating

The objective of the reform is to reduce the dependence on, and consumption of, fossil fuels by accelerating home renovations and the phase out of fossil fuels in heating while reducing energy poverty.

The reform shall consist of the update to an existing priority programme or adoption of a new priority programme to support integrated home renovation services. The reform shall build on the experience of the pilot implementation of 'home renovation operators' and shall offer support to home renovation operators throughout Poland.

The implementation of the reform shall be completed by 31 December 2024.

G3.1.4. Support to the national energy system (Energy Support Fund)

This measure shall consist of a public investment in a Facility, the Energy Support Fund, in order to incentivize private investment and improve access to finance in the sectors of the Polish economy directly bearing the costs of the energy transition. The Facility shall operate by providing loans to the private sector and households, as well as to public sector entities engaged in similar activities. Any investment supported by the Facility shall be in line with the relevant REPowerEU objectives set out in Article 21c(3) of the RRF Regulation, with the exception of article Article 21c(3) point (a). On the basis of the RRF investment, the Facility aims at initially providing at least EUR 16 270 261 630 of financing.

The Facility shall be managed by Bank Gospodarstwa Krajowego (BGK), as the implementing partner.

The Facility shall include the following product lines:

- BGK direct financing: this line shall provide direct loans to final beneficiaries to finance green projects. The loans shall be provided directly by BGK and each project co-financed by a third-party private investor(s) or a public sector entity(-ies) engaged in similar activities.

In order to implement the investment into the Facility, Poland and BGK shall sign an Implementing Agreement that shall include the following content:

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.

2. Key requirements of the associated investment policy, which shall include:
   a. The description of the financial products and eligible final beneficiaries.
   b. The requirement that all investments supported are economically viable**.**
   c. The requirement to comply with the 'Do no significant harm' principle as set out in the DNSH Technical Guidance (C(2023) 6454 final). In particular:
      i. 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[31], (ii) activities and assets under the EU Emissions Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[32],

[31] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the DNSH Technical Guidance (C(2023) 6454 final) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

[32] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

(iii) activities and assets related to waste landfills, incinerators[33] and mechanical biological treatment plants[34] and (iv) activities and assets related to mining.

ii. The investment policy shall only support renewable hydrogen as per the relevant delegated acts under Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018.

iii. The investment policy shall only support the production, transmission, distribution and storage of sustainable biomethane in line with the sustainability and greenhouse gas emissions savings criteria from Articles from 29 to 31 and the rules on food and feed-based biofuels set out in Article 26 of the revised Renewable Energy Directive 2018/2001/EU, and related implementing and delegated acts. For investments into the transmission and distribution of sustainable biomethane, compliance in the investment policy with the concept of 'smart gas grid' as defined under the proposal for a revised TEN-E regulation (COM(2020) 824 final) shall be guaranteed and provisions ensuring methane and biomethane leakage detection and prevention standards shall be introduced as an integral part of the security requirements.

iv. The investment policy shall only support energy efficiency renovation of buildings that achieve at least 30% primary energy savings.

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

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

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.

4. Monitoring, audit, and control requirements, including:
   1. The description of the implementing partner's monitoring system to report on the investment mobilized.
   2. The description of the implementing partner's procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.
   3. 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.
   4. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of 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, the climate 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

[33] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[34] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

the transactions and that the conditions of the applicable Implementing Agreement and Funding Agreements are being respected.

5. Requirements for climate investments carried out by the implementing partner: at least EUR 9 087 361 627 of the RRF investment into the Facility shall contribute to the climate change objectives in accordance with Annex VI to the RRF Regulation[35].

The implementation of the measure shall be completed by 31 August 2026.

G3.1.5. Construction of offshore wind farms (Offshore Wind Energy Fund)

This measure shall consist of a public investment in a Facility, the Offshore Wind Energy Fund, in order to incentivize private investment and improve access to finance in Poland's offshore wind energy sector, with the financing agreements concluded between the Facility and the final beneficiaries aiming at an installed offshore wind capacity of at least 3 GW generated by at least 2 projects. The Facility shall operate by providing loans directly to the private sector, as well as to public sector entities engaged in similar activities. On the basis of the RRF investment, the Facility aims at initially providing at least EUR 4 785 000 000 of financing.

The Facility shall be managed by Bank Gospodarstwa Krajowego (BGK), as the implementing partner.

The Facility shall include the following product line:

- BGK direct financing: this line shall provide direct loans to private companies producing or intending to produce electricity from offshore wind energy in an offshore wind farms, as well as to public sector entities engaged in similar activities. The loans shall be provided directly by BGK and each project co-financed by a third-party private and/or public investor(s).

In order to implement the investment into the Facility, Poland and BGK shall sign an Implementing Agreement that shall include the following content:

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.
2. Key requirements of the associated investment policy, which shall include:
    1. The description of the financial product and eligible final beneficiaries.
    2. The requirement that all investments supported are economically viable**.**
    3. The requirement to comply with the 'Do no significant harm' principle as set out in the DNSH Technical Guidance (C(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[36], (ii) activities and assets under the EU Emissions

[35] Final beneficiaries associated to specific projects shall be required to provide a justification of the selected intervention field for each project supported, together with a description of the project, for the purpose of the computation of the climate contribution. The implementing partner shall also be required to provide to the Member State a semi-annual report on the implementation of each project/activity.

[36] Except for (a) assets and activities in power and/or heat generation, as well as related transmission and distribution infrastructure, using natural gas, that are compliant with the conditions set out in Annex III of the DNSH Technical Guidance (C(2023) 6454 final) and (b) activities and assets under point (ii) for which the use of fossil fuels is temporary and technically unavoidable for the timely transition towards a fossil fuel free operation.

Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[37], (iii) activities and assets related to waste landfills, incinerators[38] and mechanical biological treatment plants[39].

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

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.

4. Monitoring, audit, and control requirements, including:
    1. The description of the implementing partner's monitoring system to report on the investment mobilized.
    2. The description of the implementing partner's procedures that will ensure the prevention, detection and correction of fraud, corruption, and conflicts of interests.
    3. 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.
    4. The obligation of carrying out risk-based ex-post audits in accordance with an audit plan of 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, the climate 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.
5. Requirements for climate investments carried out by the implementing partner: EUR 4 785 000 000 of the RRF investment into the Facility shall contribute to the climate change objectives in accordance with Annex VI to the RRF Regulation[40].

The implementation of the measure shall be completed by 31 August 2026.

[37] Where the activity supported achieves projected greenhouse gas emissions that are not significantly lower than the relevant benchmarks, an explanation of the reasons why this is not possible shall be provided. Benchmarks established for free allocation for activities falling within the scope of the Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[38] This exclusion does not apply to actions under this measure in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions under this measure are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[39] This exclusion does not apply to actions under this measure in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting to recycling operations of separated waste to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants' waste processing capacity or in an extension of the lifetime of the plants; for which evidence is provided at plant level.

[40] Final beneficiaries associated to specific projects shall be required to provide a justification of the selected intervention field for each project supported, together with a description of the project, for the purpose of the computation of the climate contribution. The implementing partner shall also be required to provide to the Member State a semi-annual report on the implementation of each project/activity.

Sub-component G3.2 – Improving energy infrastructure and facilities to meet immediate security of supply needs for gas

G3.2.1. Construction of natural gas infrastructure to ensure energy security

The objective of this investment is to improve energy infrastructure and facilities to meet immediate security of supply needs for gas, including liquified natural gas, notably to enable diversification of supply in the interest of the Union as a whole.

This investment shall consist in the construction of a 250 km extension of the transmission network between Gdańsk and Gustorzyn. Upon completion of works, the newly built infrastructure shall have a capacity of gas transportation of 1 320 000 m3/h.

The implementation of the measure shall be completed by no later than 31 August 2026.

Sub-component G3.3 – Energy storage systems (repayable support)

G3.3.1 Energy storage systems (repayable support)

The objective of this investment is to ensure continuity of electricity supply to customers and increase efficiency of the use of RES sources through investments in technologies to facilitate electricity balancing in the electricity system.

The investment shall consist of the implementation of the partial modernisation of an existing pumped hydroelectric energy storage facility, with the aim of adapting this facility to current and future regulatory and market needs, to ensure a viable operation of the plant. The investment shall also consist of the modernization of the upper reservoir (refurbishment of bituminous concrete upstream face), upper water intake and derivative tunnels and at least 1 hydro-generator corresponding to 135 MW.

The implementation of the investment shall be completed by 30 June 2026.

G4. Milestones, targets, indicators, and timetable for monitoring and implementation for the loan

Sub-component G3.1 – Improving renewable energy deployment, green skills, and energy efficiency

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
G1L	G3.1.1 Streamlining the permitting process for renewable energy sources	Milestone	Mapping of renewable energy potential for photovoltaic and onshore wind installations	Publication, via an appropriate digital channel, of maps of renewable energy potential for photovoltaics and onshore wind				Q4	2024	The Ministry of Climate and Environment shall commission the mapping of renewable energy potential for photovoltaic and onshore wind installations and make the resulting resources map publicly available via an appropriate digital channel, such as a website. The resources map shall cover the entire territory of Poland and be available in a format enabling easy integration into spatial planning procedures with a view to the designation of renewable energy areas (as defined in Article 15b of Directive (EU) 2023/2413 of 18 October 2023 (RED III) and of renewable acceleration areas (as defined in Articles 2(2)(9a) and 15c of RED III). The mapping shall involve an analysis of energy densities for photovoltaics and onshore wind as well as other aspects relevant for the integration of photovoltaic and onshore wind installations in spatial planning, such as environmental and nature protection constraints or the accessibility of grids, including the designation of acceleration areas,
G2L	G3.1.1 Streamlining the permitting process for renewable energy sources	Milestone	Acceleration of permitting procedures	Provision in the legal acts indicating their entry into force				Q4	2024	Entry into force of legal acts that shall lay down a legal framework for the designation of renewable acceleration areas for both onshore wind and photovoltaic installations. For the purpose of this milestone, acceleration areas shall be understood as defined in and regulated under the Renewable Energy Directive III (Articles 2(2)(9a), 15c, 16(2), 16a and 16c(2)(3)) of Directive

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										(EU) 2018/2001 as amended by Directive (EU) 2023/2413 of 18 October 2023). This legal framework shall define at least (i) the competent authorities in charge of designating the renewable acceleration areas, (ii) their obligations, including with regard to ensuring that the designation of renewable acceleration areas does not adversely affect nature and biodiversity protection; and (iii) the permitting procedures for onshore wind and photovoltaic installations that shall apply to renewable acceleration areas.
G3L	G3.1.1 Streamlining the permitting process for renewable energy sources	Milestone	Digitalisation of permitting procedures	Finalisation of general technical specifications for the IT platform for a single digital framework for permitting of renewable energy sources				Q3	2024	The relevant Polish authorities shall have drawn up and finalised – in a manner that it could be used for public procurement procedures if applicable - general technical specifications required for the development and deployment of an IT platform for a single digital framework for permitting procedures for renewable energy sources. The IT platform shall cover all relevant administrative steps required for the permitting for the construction and operation of renewable energy installations (except for the connection to the grid). The deployment of this IT platform shall not affect the allocation of competences in terms of permitting (meaning that it shall not affect which administrative authority is competent for a given permit). The IT platform may be integrated into and build on an existing digital platform (such as ePUAP). The IT platform shall offer a dashboard with at least the following features: (i) presenting, in an easily accessible manner, a comprehensive overview of requirements for the construction and operation of renewable energy installations, in terms of all relevant permits (e.g. zoning, construction, use),

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										decisions (e.g. environmental), licenses, other documents, or consultations; (ii) identifying (a) the respective competent administrative authorities, agencies, bodies, or other entities granting or involved in the granting of the documents or involved in the consultations in (i); (b) the contact details for these entities; and, optionally, (c) the case-handler in each entity for a given project; (iii) listing and making available all relevant legislation, regulatory texts, templates, project preparation guidance; (iv) offering the possibility to submit applications online to all entities referred to in (ii) (a) and have the whole application process handled digitally via the IT platform; (v) a function, for optional use by the competent entities, enabling the monitoring of the handling of an application, by showing the status of the application and by enabling communication with the relevant case-handler via the IT platform; (vi) offering the possibility to allow contacting a central (existing) national body to raise concerns or suggest improvements in permitting procedures (this shall not constitute or substitute existing avenues for administrative or judicial review); (vii) to make available (or link to the relevant existing landing page from where the application process can be started, or to the web application) the information or data that can be shared with the public and: ▪ will result from the functionalities of the IT tool referred to in milestones G10G and G11G; ▪ is referred to in milestone G14G, under b);

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										▪ is related to the mapping required by milestone G1L; and ▪ is related to the renewable acceleration areas referred to in milestone G2L.
G4L	G3.1.1 Streamlining the permitting process for renewable energy sources	Milestone	Digitalisation of permitting procedures	Testing of a pilot version for the IT platform for a single digital framework for permitting of renewable energy sources completed				Q4	2025	The testing of a pilot version of the IT platform for a single digital framework for permitting of renewable energy sources, meeting the requirements of milestone G3L, shall be completed.
G5L	G3.1.1 Streamlining the permitting process for renewable energy sources	Milestone	Digitalisation of permitting procedures	Entry into operation of the IT platform for a single digital framework for permitting of renewable energy sources				Q2	2026	Entry into operation of the IT platform for a single digital framework for permitting of renewable energy sources, meeting the requirements of milestone G3L.
G6L	G3.1.1 Streamlining the permitting process for renewable energy sources	Target	Installed capacity of onshore wind and photovoltaic installations (in GW)		Number	23.5	28	Q4	2025	Total installed capacity (in GW) of onshore wind and photovoltaic installations.
G7L	G3.1.1 Streamlining the permitting process for renewable energy sources	Target	Installed capacity of onshore wind and photovoltaic installations (in GW)		Number	28	30	Q2	2026	Total installed capacity (in GW) of onshore wind and photovoltaic installations.

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
G8L	G3.1.2 Skills for the green transition	Milestone	Amendment of three sectoral qualification frameworks for green transformation	Publication of the reports with the amended sectoral qualification frameworks for construction, water management and waste management				Q2	2025	In cooperation with sectoral social partners, including the Sector Competence Councils, the sectoral qualification framework for construction, water management and waste management sectors shall be amended to include skills contributing to the achievement of the European Green Deal objectives and climate neutrality by 2050. The reports with the amended amended sectoral qualification frameworks for construction, water management and waste management shall be published.
G9L	G3.1.2 Skills for the green transition	Milestone	Amendment of Sectoral qualification framework for energy	Publication of the report with the amended sectoral qualification framework for energy				Q2	2025	In cooperation with sectoral social partners, including the Sector Competence Council, the sectoral qualification framework for energy shall be amended by incorporating the qualifications for renewable energy sources covering skills contributing to the achievement of the European Green Deal objectives and climate neutrality by 2050. The report with the amended sectoral qualification framework shall be published.
G10L	G3.1.2 Skills for the green transition	Milestone	Sectoral qualification frameworks in the most critical green transformation sectors incorporated into the Integrated Qualifications System	Provision in the relevant legal act indicating its entry into force				Q4	2025	The amended sectoral qualification frameworks for construction, water management, waste management and energy shall be incorporated into the Integrated Qualifications System by means of a regulation.
G11L	G3.1.3 Boosting energy efficiency and accelerating the phase out of fossil fuels in heating	Milestone	Adoption of a resolution updating or introducing a new priority programme for integrated home renovation services	Resolution adopted and in application				Q4	2024	The management board of the National Fund for Environmental Protection and Water Management shall adopt a resolution updating an existing priority programme or introducing a new priority programme of the National Fund for Environmental Protection and Water Management to support integrated home renovation services. The programme shall financially support providers of integrated home renovation services with the aim of reducing energy poverty by

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										assisting property owners at risk of energy poverty in undertaking home renovations.
G12L	G3.1.4 Support to the national energy system (Energy Support Fund)	Milestone	Implementing Agreement	Entry into force of the Implementing Agreement				Q2	2024	Entry into force of the Implementing Agreement.
G13L	G3.1.4 Support to the national energy system (Energy Support Fund)	Target	Legal agreements signed with final beneficiaries		Percentage (%)	0	30%	Q3	2025	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 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.
G14L	G3.1.4 Support to the national energy system (Energy Support Fund)	Target	Legal agreements signed with final beneficiaries		Percentage (%)	30%	100%	Q3	2026	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). At least 56% of this financing shall contribute to climate objectives using the methodology in Annex VI of the RRF Regulation.
G15L	G3.1.4 Support to the national energy system (Energy Support Fund)	Milestone	Ministry has completed the investment	Certificate of transfer				Q3	2026	Poland shall transfer EUR 16 270 261 630 to BGK for the Facility.
G16L	G3.1.5 Construction of offshore wind farms (Offshore Wind Energy Fund)	Milestone	Implementing Agreement	Entry into force of the Implementing Agreement				Q3	2024	Entry into force of the Implementing Agreement.
G17L	G3.1.5 Construction of offshore wind farms (Offshore	Target	Legal agreements signed with final beneficiaries		Percentage (%)	0	40%	Q2	2025	BGK shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use at least 40% of the RRF investment into the Facility (taking into account management fees).

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	Wind Energy Fund)									
G18L	G3.1.5 Construction of offshore wind farms (Offshore Wind Energy Fund)	Target	Legal agreements signed with final beneficiaries		Percentage (%)	40%	100%	Q3	2026	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).
G19L	G3.1.5 Construction of offshore wind farms (Offshore Wind Energy Fund)	Milestone	Ministry has completed the investment	Certificate of transfer				Q3	2026	Poland shall transfer EUR 4 785 000 000 to BGK for the Facility.

Sub-component G3.2 – Improving energy infrastructure and facilities to meet immediate security of supply needs for gas

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
G20L	G3.2.1 Construction of natural gas infrastructure to ensure energy security	Milestone	Delivery of the building permits	Granting of building permits				Q2	2024	The building permits for the Gdańsk and Gustorzyn gas pipeline, with length of 250 km shall have been granted.
G21L	G3.2.1 Construction of natural gas infrastructure to ensure energy security	Milestone	Selection of the contractor	Notification of the award of the contract				Q1	2025	Notification of the award of the contract for the construction works of the Gdańsk-Gustorzyn gas pipeline.
G22L	G3.2.1 Construction of natural gas infrastructure to ensure energy security	Milestone	Start of the construction works	Progress report by the competent authorities showing the start of the construction works				Q2	2025	The construction works shall have started for at least one section of the pipeline.
G23L	G3.2.1 Construction of natural gas infrastructure to ensure energy security	Milestone	Completion of construction of the gas pipeline	Technical acceptance of the gas pipeline				Q3	2026	The Gdańsk and Gustorzyn gas pipeline, with a length of at least 250 km, shall be built by 31 August 2026.
G24L	G3.3.1 Energy storage systems (repayable support)	Milestone	Modernisation of existing pumped storage facility	Completion of the modernisation				Q2	2026	Completion of the modernisation of the upper reservoir, upper water intake and derivative tunnels and one hydro-generator of the storage and pumped power station. The project shall lead to an increase in the availability and efficiency of the power plant in generation and pump mode, and the modernized facility shall have a capacity (turbine mode) of at least 135 MW.

SECTION 2: FINANCIAL SUPPORT

Financial contribution

The instalments referred to in Article 2(2) shall be organised in the following manner:

2.1.1 First Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A1G	A1.1 Reform of the fiscal framework	Milestone	Development of a Concept Note on the Standardised Chart of Accounts integrated with budget classification
A3G	A1.1 Reform of the fiscal framework	Milestone	Entry into force of an amendment to the Act on Public Finances extending the scope of the stabilising expenditure rule (SER) to include state special purpose funds
A5G	A1.2 Further reducing regulatory and administrative burden	Milestone	Entry into force of a legislative package to reduce administrative burden to businesses and citizens
A18G	A1.4 Reform to improve the competitiveness and protection of producers/consumers in the agricultural sector	Milestone	Entry into force of a new law to fight against the unfair use of contractual advantages in the agricultural and food trade sector
A20G	A1.4.1 Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of the entities in the chain	Milestone	Adoption of criteria for the selection of beneficiaries for all the projects under this investment
A27G	A2.1 Accelerating robotisation and digitalisation and innovation processes	Milestone	Entry into force of a new law for supporting the automation and digitisation and innovation of enterprises by introducing a tax relief for robotisation
A38G	A2.4 Strengthening cooperation mechanisms between science and industry	Milestone	Entry into force of an act amending the law on higher education and science with regard to the catalogue of entities that may create special purpose vehicles together with universities
A39G	A2.4 Strengthening cooperation mechanisms between science and industry	Milestone	Establishment of rules for the use of laboratories and knowledge transfer of institutes supervised by the Minister of Agriculture and Rural Development
A59G	A4.2 Reform to improve the labour market situation of parents by increasing access to childcare for children up to the age of three	Milestone	Entry into force of an act amending the Act on the care of children up to three years of age aimed at changing the

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
			organisation of the system of financing care for children up to the age of three with a view to implementing a single coherent financing management system for creation and functioning of the childcare services for children up to the age of three
A60G	A4.2.1 Support for childcare facilities for children up to three years of age (nurseries, children's clubs) under Maluch+	Milestone	Creation of an IT system to manage the financing and creation of childcare facilities for children up to the age of three, that shall combine different sources of financing childcare
A62G	A4.3 Implementation of the legal framework for social economy entities	Milestone	Entry into force of an act on the social economy
B1G	B1.1 Clean air and energy efficiency	Milestone	Entry into force of an act amending the Energy Efficiency Act and associated legislative acts
B3G	B1.1 Clean air and energy efficiency	Milestone	Update of the National Air Protection Programme
B16G	B2.1 Improving the conditions for the development of hydrogen technologies and other decarbonised gases	Milestone	Entry into force of acts amending the legislative acts for hydrogen as an alternative fuel for transport
B39G	B3.1 Support sustainable water and wastewater management in rural areas	Milestone	Development of rules for the territorialisation of support for water supply or sewage investments RRP in rural areas
B40G	B3.1 Support sustainable water and wastewater management in rural areas	Milestone	Entry into force of legal act establishing an obligation to carry out regular monitoring and control of appropriate individual systems
C1G	C1.1 Facilitating the development of network infrastructure to ensure universal access to high-speed internet	Milestone	Framework prepared by the Chancellery of the Prime Minister to co-finance broadband projects in white Next Generation Access (NGA) areas, where no NGA network exists at present
D23G	D2.1 Creating the right conditions for an increase in the number of medical staff	Milestone	Amendment to the Law on Higher Education and Science and on the Professions of Physician and Dentist to provide a legal basis for financial support from academic year 2021/2022 for students in the field of medicine in Poland

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
D29G	D2.1.1 Investments related to the modernisation and retrofitting of teaching facilities with a view to increasing admission limits for medical studies	Milestone	Entry into force of a legal act establishing a system of incentives to undertake and continue studies in selected medical university faculties through scholarships, funding for studies and mentoring
E8G	E1.1.1 Support for a low-carbon economy	Milestone	Establishment of a financial instrument (Fund) for zero/low-emission mobility and energy
E23G	E2.2 Enhance transport safety	Milestone	Entry into force of legal acts introducing: priority for pedestrians at crossings, uniform speed in built-up areas minimum distance between vehicles, road safety targets by 2030 (50 % fatalities in accidents)
F1G	F1.1 Reform strengthening the independence and impartiality of courts	Milestone	Entry into force of a reform strengthening the independence and impartiality of courts
F2G	F2.1 Reform to remedy the situation of judges affected by the decisions of the Disciplinary Chamber of the Supreme Court in disciplinary cases and judicial immunity cases	Milestone	Entry into force of a reform strengthening the independence and impartiality of courts
F5G	F3.1 Improving the conditions for the implementation of the RRP	Milestone	Entry into force of a legal act that creates a monitoring committee and tasks it with the supervision of the effective implementation of the RRP
F6G	F3.1 Improving the conditions for the implementation of the RRP	Milestone	Adoption of the Guidance by the Minister in charge of regional development establishing the rules for involvement of stakeholders and social partners in the implementation of the RRP
F7G	F3.1 Improving the conditions for the implementation of the RRP	Milestone	Ensuring an effective audit and control in the framework of the RRF implementation protecting the financial interests of the Union
		Instalment amount	EUR 2 758 738 902

2.1.2 Second Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A13G	A1.3.1 Implementation of the land-use planning reform	Milestone	Publication of a document that determines the allocation mechanism and indicative amount of support to be given to each municipality in Poland for the implementation of the land-use planning reform
A49G	A3.1.1 Investments in modern vocational training, higher education and lifelong learning	Target	Setting up of functioning Regional Coordination Teams coordinating the policy in vocational education and training and lifelong learning
A53G	A4.1 Effective institutions for the labour market	Milestone	Carry out a consultation process of social partners on the potential for collective agreements and conduct a comprehensive study on the potential role of a single labour contract to bring new flexibility and security in the Polish labour market
A65G	A4.4 Making forms of employment more flexible and introducing remote work	Milestone	Entry into force of the act amending the Labour Code introducing the permanent institution of remote work to the provisions of the Labour Code and flexible forms of working time arrangements
A67G	A4.5 Extend careers and promote working beyond the statutory retirement age	Milestone	Entry into force of the act amending the Act on personal income tax implementing from 2023 a personal income tax reduction for those who reached the retirement age but continue working
B4G	B1.1 Clean air and energy efficiency	Milestone	Entry into force of an amendment to the Regulation by the Minister of Climate and Environment on quality standards for solid fuels
C3G	C1.1 Facilitating the development of network infrastructure to ensure universal access to high-speed internet	Milestone	Amendment of the regulation on Single Information Point
C9G	C2.1 Scaling up digital applications in the public sphere, the economy and society	Milestone	Minimum binding standards for equipping all schools with digital infrastructure to enable the use of digital technologies in learning on an equal level in each school

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
C10G	C2.1 Scaling up digital applications in the public sphere, the economy and society	Milestone	Entry into force of the resolution of the Council of Ministers on the Digital Competence Development Programme
C16G	C2.1.3 E-competences	Milestone	Creation of a Digital Competence Development Centre (DCDC)
D2G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Entry into force of the Order of the President of the National Health Fund (NFZ) and respective legal acts on strengthening primary care and coordinated care, followed by financial provisions (including amendments to contracts), allowing for national-wide implementation.
D3G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Entry into force of the Act on quality in health care and patient safety, together with necessary implementing regulations
D4G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Entry into force of the Act on the National Oncological Network and the relevant legal acts establishing the rules for the operation of the network by introducing a new structure and a new model of cancer care management
D9G	D1.1.1 Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers	Milestone	Entry into force of a legal act on the list of precise criteria qualifying hospitals to specific categories to help define investment needs resulting from the reform
D25G	D2.1 Creating the right conditions for an increase in the number of medical staff	Milestone	Entry into force of the legislative Act on the profession of paramedic and the self-government of paramedics, which shall introduce the possibility of creating second-cycle programmes in the field of preparation for the profession of paramedic
D27G	D2.1 Creating the right conditions for an increase in the number of medical staff	Milestone	Entry into force of legal acts aiming at improving attractiveness of medical jobs and working conditions of medical workers
D32G	D3.1 Increasing the efficiency and quality of the healthcare system by supporting Polish research and development potential	Milestone	Entry into force of the Act on clinical trials of medicinal products for human use

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
	in the field of medical sciences and health sciences		
D33G	D3.1 Increasing the efficiency and quality of the healthcare system by supporting Polish research and development potential in the field of medical sciences and health sciences	Milestone	Entry into force or implementation of the key actions specified in the Government's Strategic Plan for the Development of the Biomedical Sector in accordance with the timeline set out in the Strategic Plan
D34G	D3.1.1 Comprehensive development of research in the field of medical sciences and health sciences	Milestone	Entry into operation of an electronic platform for the Polish Clinical Trial Network
E15G	E2.1 Enhance the competitiveness of the railways sector	Milestone	Entry into force of an act amending the Rail Transport Act ensuring resilience of railway operators. Ministerial decision on establishing priorities for intermodal transport and on removals of bottlenecks to foster railways' capacity
F4G	F3.1 Improving the process of lawmaking	Milestone	Entry into force of amendments of the Rules of Procedure of the Sejm, the Senate and the Council of Ministers
		Instalment amount	EUR 2 416 163 752

2.1.3 Third Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A12G	A1.3 Land-use planning reform	Milestone	Entry into force of a new act on spatial planning
A33G	A2.3 Providing an institutional and legal basis for the development of the unmanned aerial vehicles (UAV)	Milestone	Entry into force of an act amending the Act on the Polish Air Navigation Services Agency
B2G	B1.1 Clean air and energy efficiency	Milestone	Update of the "Clean Air" Priority Programme
C2G	C1.1 Facilitating the development of network infrastructure to ensure universal access to high-speed internet	Milestone	Amendment of the regulation of the Minister for Digitization on annual telecommunications infrastructure & services inventory

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
D7G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Entry into force of the regulation on the list of voivodship monitoring centres for the oncological network
E2G	E1.1 Increase in the use of environmentally friendly transport	Milestone	Measures to support the development of Sustainable Urban Mobility Plans (SUMPs) and adoption of incentives for SUMPs' implementation providing technical and financial support to all functional urban areas by the Ministry of Infrastructure.
		Instalment amount	EUR 1 725 649 300

2.1.4 Fourth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A25G	A1.4.1 Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of the entities in the chain	Target	Farmers and fishermen that completed projects to modernise their infrastructure and equipment, shorten food supplychains and implement agriculture 4.0 solutions in production processes
A41G	A3.1 Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirements due to the introduction of new technologies in the economy and the green and digital transformation	Milestone	Entry into force of the act amending the Education Law, establishing the legal framework for the network of Sectoral Skills Centres, providing targeted upskilling and reskilling highly relevant for the labour market needs
A42G	A3.1 Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirements due to the introduction of new technologies in the economy and the green and digital transformation	Milestone	Entry into force of the act amending the Teachers Act enabling continuous vocational teacher training to be implemented in the Sectoral Skills Centres
A50G	A3.1.1 Investments in modern vocational training, higher education and lifelong learning	Target	Development of operationalised implementation programmes for the Integrated Skills Strategy at regional level by the established Regional Coordination Groups for

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
			vocational education and training and lifelong learning
A69G	A4.6 Increase labour market participation of certain groups by developing long-term care	Milestone	Strategic review of long-term care in Poland with a view to identifying reform priorities
A71G	A4.7 Limit the segmentation of the labour market	Milestone	Entry into force of an act amending the Act on social insurance system limiting labour market segmentation and increasing social protection of all those working on the basis of civil law contracts, by making those contracts subject to social security contributions
B5G	B1.1 Clean air and energy efficiency	Milestone	Entry into force of the regulation setting quality standards for biomass solid fuels
B8G	B1.1.2 Replacement of heat sources and improvement of energy efficiency in single family residential buildings	Target	T1 - Heat source replacement in single-familybuildings
B10G	B1.1.2 Replacement of heat source and improvement of energy efficiency in single family residential buildings	Target	T1 - Thermo-modernisation and installation of renewable energy sources in single family residential buildings
B17G	B2.1 Improving the conditions for the development of hydrogen technologies and other decarbonised gases	Milestone	Entry into force of the law laying down rules for hydrogen
B18G	B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport	Target	Environmental permits issued for hydrogen refuelling stations
B42G	B1.1.5 Improvement of energy efficiency in multi-apartment residential buildings	Target	T1 – Renewable energy installations and thermo-modernizations in multi-apartment buildings

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
C27G	C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services	Milestone	Important Project of Common European Interest (IPCEI): Selection of Next Generation Cloud projects and signature of contracts
D10aG	D1.1.1 Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers	Milestone	First call for proposals for hospitals (under the National Oncological Network) and outpatient care centres (AOS) cooperating with them
E24G	E2.2.1 Transport safety investments	Target	Completion of the construction of bypasses and removal of road safety black/hotspots
F3G	F2.1 Remedying the situation of judges affected by the decisions of the Disciplinary Chamber in disciplinary cases and judicial immunity cases	Milestone	Reform to remedy the situation of judges affected by the decisions of the Disciplinary Chamber of the Supreme Court in disciplinary cases and judicial immunity cases
G2G	G1.1.2 Renewable energy sources' installations implemented by energy communities	Milestone	Call for the investment support programme
G13G	G1.2.2 Removing barriers to the integration of renewable energy sources into electricity networks	Milestone	Entry into force the legal framework enabling cable pooling
		Instalment amount	EUR 1 966 143 053

2.1.5 Fifth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A14G	A1.3.1 Implementation of land-use planning reform	Target	Staff from local authorities and spatial planners that completed a course on the new spatial planning law
A30G	A2.2 Creating the conditions for the transition to a circular economy model	Milestone	Entry into force of new legislation introducing changes to the legislative framework to enable trade in secondary raw materials
A44G	A3.1.1 Investments in modern vocational training, higher education and lifelong learning	Target	T1 - Establishing a Network of functioning Sectoral Skills Centres providing targeted upskilling and reskilling highly relevant for the labour market needs
A51G	A4.1 Effective institutions for the labour market	Milestone	Entry into force of new laws on public employment services, employment of third country nationals, and on an electronic conclusion of certain job contracts: - introducing changes to public employment services and active labour market policies to increase labour force participation - lowering the administrative barriers to employment of foreigners - simplifying the process of concluding certain contracts
A57G	A4.2 Reform to improve the labour market situation of parents by increasing access to high-quality childcare for children up to the age of three	Milestone	Adoption of quality standards for childcare, including educational guidelines and standards of care services for children under three years of age
A58G	A4.2 Reform to improve the labour market situation of parents by increasing access to high-quality childcare for children up to the age of three	Milestone	Entry into force of an act amending the Act on the care of children up to three years of age ensuring a stable long-term domestic financing of the childcare services for children up to the age of three
B21aG	B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport	Milestone	Implementing Agreement

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
D1G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Entry into force of a reform on the modernisation and improvement of hospitals' efficiency
D5G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Entry into force of the Act on the National Cardiological Network establishing the rules for the operation of the network by introducing a new structure and a new model of cardiological care management
D38G	D1.2.1 Development of long-term care by modernisation of medical entities' infrastructure at district level	Milestone	List of district hospitals selected for the additional support for the creation of long-term and geriatric beds, based on specific selection criteria
F8G	F3.1 Improving the conditions for the implementation of the RRP	Milestone	Allocation of additional posts in the institutions involved in the implementation of the RRP
		Instalment amount	EUR 2 332 655 951

2.1.6 Sixth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A7G	A1.2.1 Investments for enterprises in products, services and competences of employees and staff related to the diversification of activities	Target	T1 - Number of SMEs and microenterprises in the HoReCa, culture and tourism sectors that have modernised their business activities
A16G	A1.3.1 Implementation of land-use planning reform	Target	Share of municipalities that adopted general spatial development plans
A22G	A1.4.1 Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of the entities in the chain	Target	SMEs in the agri-food sector that completed projects to modernise their infrastructure and equipment
A28G	A2.1.1 Investments in robotisation and digitalisation in enterprises	Target	T1 - Implementation of projects related to robotisation, artificial intelligence or digitalisation of processes, technologies, products or services
A46G	A3.1.1 Investments in modern vocational training, higher education and lifelong learning	Target	T1 - Skills provision to learners in the Sectoral Skills Centres including certification of learning outcomes (skills), issued and recognised by the sector
A52G	A4.1 Effective institutions for the labour market	Milestone	New standards and performance framework on functioning and coordination of the Public Employment Services
A54G	A4.1 Effective institutions for the labour market	Milestone	Entry into force of an amendment of relevant laws to implement the reform priorities as identified in the consultation on collective agreements and in the study on a single labour contract in Poland
A68G	A4.5 Extend careers and promote working beyond the statutory retirement age	Milestone	Report to evaluate the impact of measures taken to raise the effective retirement age
B6G	B1.1.1 Investments in heat sources in district heating systems	Target	T1 - Heat sources in district heating systems
C4G	C1.1.1 Ensuring access to very highspeed internet in white spots	Target	T1 - Additional households (residential premises) with broadband Internet access

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
C7G	C2.1 Scaling up digital applications in the public sphere, the economy and society	Milestone	Amendment to the Act of 17 February 2005 on computerisation of the activities of entities performing public tasks
C19G	C2.1.3 E-competences	Target	T1 - Additional people trained in digital competences, including digital literacy
C21G	C3.1 Enhancing the cybersecurity of information systems, strengthening the data processing infrastructure and optimising the infrastructure of the State services responsible for security.	Milestone	Amendment of the Act of 5 July 2018 on the National Cybersecurity System
C24G	C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services	Milestone	Signature of the contracts for the buildings of the data centre facilities
D10bG	D1.1.1 Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers	Milestone	Call for proposals for hospitals (under the National Cardiological Network) requesting financing
D10cG	D1.1.1 Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers	Milestone	Call for proposals for hospitals requesting financing
D11G	D1.1.1 Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers	Target	T1 - Contracts signed between hospitals and the Ministry of Health for the purchase of medical equipment or for infrastructure investment
D39G	D1.2.1 Development of long-term care by modernisation of medical entities' infrastructure at district level	Target	Signed contracts between district hospitals and the Ministry of Health (or other institution indicated by Ministry) for investment support in creating longterm care and geriatric care units/centres
E3G	E1.1 Increase in the use of environmentally friendly transport	Milestone	Entry into force of a legal act introducing a registration fee for emissions-related vehicles in line with the "polluter pays" principle
E4aG	E1.1. Increase in the use of environmentally friendly transport	Milestone	Launch of the grant scheme

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
E6G	E1.1 Increase in the use of environmentally friendly transport	Target	Bus lines supported by the Public Bus Transport Fund
E13G	E1.1.2 Zero and low-emission collective transport (buses)	Milestone	Zero-emission and low-emission vehicles: selection of beneficiaries
E16G	E2.1 Enhance the competitiveness of the railways sector	Target	Establishing tolling system on new roads
E17G	E2.1.1 Railway lines	Milestone	Signature of contracts following open and competitive tenders
E19G	E2.1.2 Railways passenger rolling stock	Milestone	Signature of contracts for passenger rolling stock
E21G	E2.1.3 Intermodal projects	Milestone	Signature of contracts for intermodal transport projects
G1G	G1.1.1 Encouraging the development of local energy communities	Milestone	Analysis on the barriers to develop energy communities and energy co-operatives identified in the course of the preinvestment support programme
G7G	G1.1.4 Support to institutions implementing REPowerEU reforms and investments	Target	Increase in the administrative capacity to implement REPowerEU reforms and investments
G12G	G1.2.1 Regulatory solutions for accelerated integration of renewables into distribution grids	Milestone	Adoption of the new regulatory model by the President of the Energy Regulatory Office
G15G	G1.2.3 Development of transmission networks, smart electricity infrastructure	Target	Length of newly built or modernised power transmission network (km)
G18G	G1.2.3 Development of transmission networks, smart electricity infrastructure	Milestone	Grant agreements between the Transmission System Operator (TSO) and the authorities on the implementation and support for transmission networks
G23G	G1.2.4 Construction or modernisation of electricity distribution networks in rural areas to enable the connection of new renewable energy sources	Milestone	Identification and definition of projects
G26G	G1.3.2 Zero-emission collective transport (buses)	Milestone	Zero-emission vehicles for urban transport: selection of beneficiaries
		Instalment amount	EUR 3 849 409 884

2.1.7 Seventh Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A2G	A1.1 Reform of the fiscal framework	Milestone	Entry into force of an amendment of the Act on Public Finances prepared by the Ministry of Finance implementing the new budgetary system, including the new classification system, the new model of budget management and the re-defined new medium-term budgetary framework
A4G	A1.1 Reform of the fiscal framework	Milestone	Review of the functioning of the stabilising expenditure rule in the years 2019-2023, with a view to: - assessing the effectiveness of the rule, including the application of the exit clause and the return clause - analysing the impact of changes in EU rules on the formula of the stabilising expenditure rule
A19G	A1.4 Reform to improve the competitiveness and protection of producers/consumers in the agricultural sector	Milestone	Adoption of a mid-term review of the new law to fight against the unfair use of contractual advantages in the agricultural and food trade sector
A31G	A2.2.1 Investments in the deployment of environmental technologies and innovation, including those related to circular economy	Target	Signed grant agreements for projects awarded to SMEs with solutions to develop and stimulate or apply green technologies (related to the circular economy)
A36G	A2.3.1 Development and equipment of competence centres (inter alia specialist training centres, implementation support centres, observatories) and unmanned vehicle industry management infrastructure, as an Ecosystem of Innovation	Target	Implemented unmanned vehicles services preceded by pilot projects
A63G	A4.3.1 Investment support programmes making it possible, in particular, to develop activities, increasing participation in the implementation of social services, improving the quality of integration into social economy entities	Target	Number of entities that obtained a social enterprise status

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
B21bG	B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport	Target	Legal agreements signed with final beneficiaries
B21cG	B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport	Milestone	Ministry has completed 50% of the investment
C11G	C2.1.1 Public e-services, IT solutions improving the functioning of economic sectors	Target	T1 - Projects that create new e-services and upgrade existing ones
C22G	C3.1 Enhancing the cybersecurity of information systems, strengthening the data processing infrastructure and optimising the infrastructure of the law enforcement services	Milestone	Amendment of the Regulation of the Council of Ministers of 11 September 2018 on the list of essential services and the thresholds for the disruptive effect of an incident for the provision of essential services
C28G	C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services	Target	Important Project of Common European Interest (IPCEI): National infrastructure/service data processing solutions developed
D8G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Evaluation of the oncological care network
D12G	D1.1.1 Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers	Target	T2 - Contracts signed between hospitals and the Ministry of Health for the purchase of medical equipment or for infrastructure investment
D19G	D1.1.2 Accelerating the digital transformation of health by further developing digital health services	Target	T1 - Medical documents digitised
E4bG	E1.1 Increase in the use of environmentally friendly transport	Target	Legal agreements signed with final beneficiaries

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
E5G	E1.1 Increase in the use of environmentally friendly transport	Target	Cities with new SUMPs adopted
E19aG	E2.1.2 Railways passenger rolling stock	Target	Electric and ERTMS-equipped rolling stock delivered for long-distance railways lines
E27G	E2.2.2 Digitalisation of transport	Target	Installation of: Dynamic Passenger Information System (SDIP), control systems and level crossings in 55 areas
G3G	G1.1.2 Renewable energy sources' installations implemented by energy communities, including a scaled-up part	Target	Entities supported within the preinvestment part
G8G	G1.1.4 Support to institutions implementing REPowerEU reforms and investments	Target	Capacity building projects, supporting implementation of REPowerEU reforms and investments, for central and local administration
G10G	G1.1.4 Support to institutions implementing REPowerEU reforms and investments	Milestone	Publication of technical specification of the IT tool for the application of the new regulatory model by the Energy Regulatory Office
G22G	G1.2.3 Development of transmission networks, smart electricity infrastructure	Target	Deployment of ICT systems in the transmission network (number of solutions)
		Instalment amount	EUR 2 974 523 602

2.1.8 Eight Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A24G	A1.4.1 Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of the entities in the chain	Target	Charitable organisations in the food sector that completed projects to modernise their infrastructure and equipment
A32G	A2.2.1 Investments in the deployment of environmental technologies and innovation, including those related to circular economy	Target	Signed grant agreements for projects supporting the development of technologies contributing to the creation of a market for secondary raw materials
A34G	A2.3.1 Development and equipment of competence centres (inter alia specialist training centres, implementation support centres, observatories) and unmanned vehicle industry management infrastructure, as an Ecosystem of Innovation	Target	T1 - Local centres and infrastructure for unmanned vehicles completed by local government or designated entity to operate locally
A45G	A3.1.1 Investments in modern vocational training, higher education and lifelong learning	Target	T2 - Establishing a Network of functioning Sectoral Skills Centres providing targeted upskilling and reskilling highly relevant for the labour market needs
A47G	A3.1.1 Investments in modern vocational training, higher education and lifelong learning	Target	T2 - Skills provision to learners in the Sectoral Skills Centres including certification of learning outcomes (skills), issued and recognised by the sector
A64G	A4.3.1 Investment support programmes making it possible, in particular, to develop activities, increasing participation in the implementation of social services, improving the quality of integration into social economy entities	Target	Number of social economy entities, including social enterprises, covered by financial support
A70G	A4.6 Increase labour market participation of certain groups by developing long-term care	Milestone	Implementation of the reform priorities as identified in the strategic review of long-term care in Poland (based on the conclusions of the implementation of milestone A69G)
B41G	B3.1.1 Investments in wastewater treatment systems and water supply in rural areas	Target	Number of users who are or can be connected to new or modernized water supply and wastewater infrastructure

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
C5G	C1.1.1 Ensuring access to very highspeed internet in white spots	Target	T2 - Additional households (residential premises) with broadband Internet access
C6aG	C1.1.1 Ensuring access to very highspeed internet in white spots	Target	Classrooms in schools equipped with Local Area Network (LAN) connection
C8G	C2.1 Scaling up digital applications in the public sphere, the economy and society	Milestone	Amendment to the Act of 11 March 2004 on tax on goods and services (use of structured invoices)
C15G	C2.1.2 Level playing field for schools with mobile multimedia devices – investments related to the fulfilment of minimum equipment standards	Target	New portable computers (laptops and browser laptops) and tablets at disposal of students
C14G	C2.1.2 Level playing field for schools with mobile multimedia devices – investments related to the fulfilment of minimum equipment standards	Target	New portable computers at disposal of teachers
C26G	C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services	Target	Mobile infrastructure for the crisis management system
D16G	D1.1.2 Accelerating the digital transformation of health by further developing digital health services	Milestone	Security Operations Centre (SOC) at the e-Health Centre established
D17G	D1.1.2 Accelerating the digital transformation of health by further developing digital health services	Milestone	Centre for digital medical documentation

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
D26G	D2.1 Creating the right conditions for an increase in the number of medical staff	Target	Number of paramedics who completed their Master's degree
D31G	D2.1.1 Investments related to the modernisation and retrofitting of teaching facilities with a view to increasing admission limits for medical studies	Target	Number of modernized teaching facilities for preclinical education (including Medical Simulation Centres), adapted facilities of the clinical base used in teaching in central clinical hospitals, modernized library infrastructures and students' dormitories in medical universities
G4G	G1.1.2 Renewable energy sources' installations implemented by energy communities, including a scaled-up part	Target	Entities supported within the investment part
G9G	G1.1.4 Support to institutions implementing REPowerEU reforms and investments	Target	Capacity building projects supporting implementation of REPowerEU reforms and investments carried out by the NGOs
G14G	G1.2.2 Removing barriers to the integration of renewable energy sources into electricity networks	Milestone	Entry into force of legislative and, where relevant, non-legislative acts increasing the transparency of the connection process to electricity networks and facilitating this process
G16G	G1.2.3 Development of transmission networks, smart electricity infrastructure	Target	Length of newly built or modernised power transmission network (km)
G21G	G1.2.3 Development of transmission networks, smart electricity infrastructure	Milestone	Implementation of the data hub on the electricity market (OIRE/CSIRE)
G25G	G1.3.1 Supporting sustainable transport	Milestone	Action plan for sustainable transport in Poland

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
		Instalment amount	EUR 2 591 962 133

2.1.9 Ninth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A8G	A1.2.1 Investments for enterprises in products, services and competences of employees and staff related to the diversification of activities	Target	T2 - Number of SMEs and microenterprises in the HoReCa, culture and tourism sectors that have modernised their business activities
A15G	A1.3.1 Implementation of land-use planning reform	Target	Staff from local authorities and spatial planners that completed a course on the new spatial planning law
A17G	A1.3.1 Implementation of land-use planning reform	Target	Share of municipalities that adopted general spatial development plans
A21G	A1.4.1 Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of the entities in the chain	Target	Distribution and storage centres that have been built or modernised and wholesale markets that have been modernised
A23G	A1.4.1 Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of the entities in the chain	Target	SMEs in the agri-food sector that completed projects to modernise their infrastructure and equipment
A26G	A1.4.1 Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of the entities in the chain	Target	Farmers and fishermen that completed projects to modernise their infrastructure and equipment, shorten food supplychains and implement agriculture 4.0 solutions in production processes
A26aG	A1.4.1 Investments to diversify and shorten the supply chain of agricultural and food products and build the resilience of the entities in the chain	Target	Implemented projects to modernise the teaching and demonstration base for education in agriculture 4.0
A29G	A2.1.1 Investments in robotisation and digitalisation in enterprises	Target	T2 - Implementation of projects related to robotisation, artificial intelligence or digitalisation of processes, technologies, products or services
A35G	A2.3.1 Development and equipment of competence centres (inter alia specialist training centres, implementation support centres, observatories) and unmanned vehicle industry management infrastructure, as an Ecosystem of Innovation	Target	T1 - Local centres and infrastructure for unmanned vehicles completed by local government or designated entity to operate locally

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A40G	A2.4.1 Investment in the development of research capacities	Target	Laboratories with modern research and analytical infrastructure in institutions supervised and/or subordinated to the Ministry of Education and Science and the Ministry of Agriculture and Rural Development
A48G	A3.1.1 Investments in modern vocational training, higher education and lifelong learning	Target	T3 - Skills provision to learners in the Sectoral Skills Centres including certification of learning outcomes (skills), issued and recognised by the sector
A55G	A4.1.1 Investment in support of labour market institution reform	Target	Public employment service (PES) where modernised IT systems shall be implemented
A56G	A4.1.1 Investment in support of labour market institution reform	Target	Public employment service (PES) staff trained on the application of new procedures and use of IT tools, implemented as a result of the new laws on PES, on employment of third country nationals and on an electronic conclusion of job contracts by certain employers
A61G	A4.2.1 Support for childcare facilities for children up to three years of age (nurseries, children's clubs) under Maluch+	Target	Creation of new places in childcare facilities (nurseries, children's clubs) for children up to three years of age
B7G	B1.1.1 Investments in heat sources in district heating	Target	T2 - Heat sources in district heating systems
B9G	B1.1.2 Replacement of heat sources and improvement of energy efficiency in single family residential buildings	Target	T2 - Heat source replacement in singlefamily buildings
B11G	B1.1.2 Replacement of heat sources and improvement of energy efficiency in single family residential buildings	Target	T2 - Thermo-modernisation and installation of renewable energy sources in single family residential buildings
B12G	B1.1.3 Thermal modernisation of schools	Target	Modernized or exchanged heat sources fulfilling DNSH requirements in buildings of educational institutions (under signed contracts)

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
B13G	B1.1.3 Thermal modernisation of schools	Target	Thermo-modernized buildings of educational institutions (under signed contracts)
B14G	B1.1.4 Strengthening the energy efficiency of local social activity facilities	Target	Social activity facilities with replaced inefficient solid fuel heat sources to modern heat sources fulfilling DNSH requirements
B15G	B1.1.4 Strengthening the energy efficiency of local social activity facilities	Target	Thermo-modernised facilities of social activity
B19G	B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport	Target	Entry into operation of hydrogen refuelling stations
B20G	B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport	Target	Research and innovation projects on innovative hydrogen powered transport units
B21dG	B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport	Target	Legal agreements signed with final beneficiaries
B21eG	B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport	Milestone	Ministry has completed the investment
B37G	B2.2.3 Construction of offshore terminal infrastructure	Milestone	Construction of a new terminal for installation of offshore wind
B38G	B2.2.3 Construction of offshore terminal infrastructure	Target	Upgrading / extending facilities in the ports of Łeba, Ustka and Darłowo for servicing and maintanance of offsore wind installations.
B43G	B1.1.5 Improvement of energy efficiency in multi-apartment residential buildings	Target	T2 – Renewable energy installations and thermomodernizations in multi-apartment buildings

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
C6G	C1.1.1 Ensuring access to very highspeed internet in white spots	Target	T3 - Additional households (residential premises) with broadband Internet access with a capacity of at least 100 Mb/s (with the possibility of increasing it to gigabit capacity)
C12G	C2.1.1 Public e-services, IT solutions improving the functioning of economic sectors	Target	T2 – Completion of new e- services or upgrade of existing ones
C13aG	C2.1.1 Public e-services, IT solutions improving the functioning of administrations and economic sectors	Target	Completion of new public IT systems or expansion of existing ones
C13bG	C2.1.1 Public e-services, IT solutions improving the functioning of administrations and economic sectors	Target	Digitisation of the public administration back-office
C13cG	C2.1.1 Public e-services, IT solutions improving the functioning of economic sectors	Milestone	The national e-invoice system operational
C13dG	C2.1.1 Public e-services, IT solutions improving the functioning of economic sectors	Target	Completion of new e-services or upgrade of existing ones
C20G	C2.1.3 E-competences	Target	T2 - Additional people trained in digital competences, including digital literacy
C23G	C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services	Target	Projects in cybersecurity (CyberPL) under the programme for Enhancing the Effectiveness of the National Cybersecurity System (KSC-PL)
C25G	C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services	Milestone	Creation of standard data processing centres
D6G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Entry into force of a legislative package pertaining to the launch of national ehealth services and their integration into existing/available eHealth systems at national and regional level

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
D13G	D1.1.1 Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers	Target	Hospitals with infrastructure investments or medical equipment purchased in connection with their restructuring or their introduction into the National Oncological Network
D14G	D1.1.1 Development and modernisation of the infrastructure of highly specialised care centres and other healthcare providers	Target	Hospitals with infrastructure investments or medical equipment purchased in connection with their restructuring or their introduction into the National Cardiological Network
D15G	D1.1.2 Accelerating the digital transformation of health by further developing digital health services	Milestone	Launch of new-e-services, including: - the Patient Health Analysis Tools; - decision-making support tool for doctors based on AI algorithms; and central repository of medical data integrated with other key healthcare systems
D18G	D1.1.2 Accelerating the digital transformation of health by further developing digital health services	Target	History of patients' interaction with healthcare kept in medical facilities digitised
D20G	D1.1.2 Accelerating the digital transformation of health by further developing digital health services	Target	T2 - Medical documents digitised
D21G	D1.1.2 Accelerating the digital transformation of health by further developing digital health services	Target	Central/regional healthcare providers connected to the central repository of medical data and central/regional healthcare providers equipped with the AI based decision-making support tool
D22G	D1.1.2 Accelerating the digital transformation of health by further developing digital health services	Target	Adult patients covered by the Patient Health Analysis Tool
D24G	D2.1 Creating the right conditions for an increase in the number of medical staff	Target	Number of medical universities students having received financial support in accordance with the Law on Higher Education and Science and on the Professions of Physician and Dentist

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
D28G	D2.1 Creating the right conditions for an increase in the number of medical staff	Target	Number of doctors and dentists who have obtained a certificate confirming their professional medical competences
D30G	D2.1.1 Investments related to the modernisation and retrofitting of teaching facilities with a view to increasing admission limits for medical studies	Target	Number of students of nursing, midwifery, emergency medical services, medicine, dentistry, medical analytics, physiotherapy and pharmacy who received a scholarship and students of nursing, midwifery, emergency medical services covered by a scholarship, study co-financing or mentoring
D36G	D3.1.1 Comprehensive development of research in the field of medical sciences and health sciences	Target	Number of financed projects for research units and entrepreneurs in the biomedical sector
D37G	D3.1.1 Comprehensive development of research in the field of medical sciences and health sciences	Target	Number of created and development and modernisation of existing Clinical Trial Support Centres
D40G	D1.2.1 Development of long-term care by modernisation of medical entities' infrastructure at district level	Target	Finalised projects aiming to develop long-term care and geriatric care provision in district hospitals
E1G	E1.1 Increase in the use of environmentally friendly transport	Milestone	Entry into force of a law setting an obligation to exclusively purchase zero-emission buses in cities above 100,000 inhabitants as of 2025
E4G	E1.1 Increase in the use of environmentally friendly transport	Milestone	Entry into force of a legal act introducing an environmental fee for emissions-related vehicles in line with the "polluter pays" principle
E4cG	E1.1 Increase in the use of environmentally friendly transport	Target	Legal agreements signed with final beneficiaries
E7G	E1.1 Increase in the use of environmentally friendly transport	Target	New zero-emission vehicles

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
E14G	E1.1.2 Zero and low-emission collective transport (buses)	Target	New zero-emission and low-emission vehicles in operation
E18G	E2.1.1 Railway lines	Target	Modernisation of 478 km of railways lines, including 300 km with TEN-T standards
E18aG	E2.1.1 Railways lines	Target	Removal of 180 bottlenecks (including level-crossings)
E20G	E2.1.2 Railways passenger rolling stock	Target	Electric and ERTMS-equipped rolling stock in operation for regional and longdistance railway lines
E22G	E2.1.3 Intermodal projects	Target	Increase of transhipment capacity
E25G	E2.2.1 Transport safety investments	Target	Completion of the construction of bypasses, removal of road safety black/hotspots, and installation of automatic road surveillance devices
E28G	E2.2.2 Digitalisation of transport	Target	Installation of automatic control, level crossings, 180 ERTMS on-board units, and related entry into service
G5G	G1.1.2 Renewable energy sources' installations implemented by energy communities, including a scaled-up part	Target	Entities supported within the investment part
G6G	G1.1.3 Energy storage systems	Milestone	Deployment of a large-scale battery energy storage system (BESS)
G11G	G1.1.4 Support to institutions implementing REPowerEU reforms and investments	Milestone	Deployment of an IT tool for the application of the new regulatory model by the Energy Regulatory Office

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
G17G	G1.2.3 Development of transmission networks, smart electricity infrastructure	Target	Length of newly built or modernised power transmission network (km)
G19G	G1.2.3. Development of transmission networks, smart electricity infrastructure	Target	Length of newly built or modernised power transmission network (km)
G20G	G1.2.3 Development of transmission networks, smart electricity infrastructure	Target	Extended or upgraded power stations within the transmission network
G24G	G1.2.4 Construction or modernisation of electricity distribution networks in rural areas to enable the connection of new renewable energy sources	Target	Length of newly built or modernised lines in distribution networks (km)
G27G	G1.3.2 Zero-emission collective transport (buses)	Target	New zero-emission vehicles in operation
		Instalment amount	EUR 4 661 607 139

2.2. Loan

The instalments referred to in Article 3(2) shall be organised in the following manner:

2.2.1. First Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
B1L	B1.2 Facilitating the implementation of the energy saving obligation for energy companies	Milestone	Entry into force of the implementing regulation to the Energy Efficiency Act
B10L	B2.4 Legal framework for the development of energy storage facilities	Milestone	Entry into force of amendments of the Act on energy law with regards to energy storage
B21L	B3.3 Support for the sustainable management of water resources in agriculture and rural areas	Milestone	Entry into force of amendments to national legislation needed to improve the conditions for resilient water management in agriculture and rural areas

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
B22L	B3.3.1 Investments in increasing the potential of sustainable water management in rural areas	Milestone	Adoption of selection criteria for call for proposals
B25L	B3.4 Enabling framework for green transition investments in urban areas	Milestone	Green Urban Transformation Instrument
B28L	B3.5 Reform of housing construction for people with low and average incomes, taking into account the higher energy efficiency of buildings	Milestone	Entry into force of an amendment to the Act of December 8, 2006 on financial support for the creation of residential premises for rent, sheltered housing, night shelters, shelters for the homeless, heating plants and temporary premises, and resulting changes in other acts
B33L	B2.2 Improving the conditions for the development of renewable energy sources	Milestone	Entry into force of act amending the Act on investments in onshore wind farms
B35L	B2.2 Improving the conditions for the development of renewable energy sources	Target	T1 - Installed capacity of onshore wind and photovoltaic installations (in GW)
B39L	B2.2 Improving the conditions for the development of renewable energy sources	Milestone	Entry into force of the implementing regulation following from the Act of 17 December 2020 on the promotion of electricity generation in offshore wind farms
C1L	C1.2 Increasing the level of accessibility and use of modern wired and wireless communication for social and economic needs	Milestone	Amendment of the Regulation of 17 February 2020 on monitoring of electromagnetic field emission in the environment
C2L	C1.2 Increasing the level of accessibility and use of modern wired and wireless communication for social and economic needs	Milestone	Amendment of the Regulation of the Council of Ministers of 10 September 2019 on environmental impact assessment
D1L	D1.2 Increasing the efficiency, availability and quality of long-term care services of healthcare providers at district level	Milestone	Review of the potential for establishing long-term care and geriatric care units/centres in district hospitals in Poland
		Instalment amount	EUR 4 178 257 125

2.2.2. Second Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A1L	A2.5 Strengthening the potential of the cultural sector and cultural industries for economic development	Milestone	Adoption of a policy paper for supporting green and digital actions in the cultural and creative sectors (CCS)
A2L	A2.5.1 A program to support the activities of entities in the cultural and creative industries to stimulate their development	Milestone	Selection criteria for the support of projects in the cultural and creative sectors (CCS)
B2L	B1.2.1 Energy efficiency and RES in companies – investments with the highest greenhouse gas reduction potential	Milestone	Financing instructions (including eligibility and selection criteria) for the support scheme targeting energy efficiency and RES in companies, including those covered by the EU Emissions Trading System
B14L	B3.2 Support for the improvement of the condition of the environment and protection against hazardous substances	Milestone	Entry into force of a law to facilitate a comprehensive elimination of the negative environmental impact of largescale post-industrial areas.
B34L	B2.2 Improving the conditions for the development of renewable energy sources	Milestone	Entry into force of a regulation laying down a plan of renewables auctions for the years 2022 - 2027
B36L	B2.2 Improving the conditions for the development of renewable energy sources	Target	T2 - Installed capacity of onshore wind and photovoltaic installations (in GW)
B40L	B2.2 Improving the conditions for the development of renewable energy sources	Milestone	Entry into force of the implementing regulation following from the Act of 17 December 2020 on the promotion of electricity generation in offshore wind farms
C8L	C2.2 Reform of the basis of digitalisation of the education system	Milestone	Adoption of a new digitalisation policy for education, constituting the basis for changes in the education system and implementation of investments in ICT and defining the directions of digitization of the education system process in the short and long term
C9L	C2.2.1 Equipping schools/institutions with adequate ICT devices and infrastructure to improve the overall performance of education system	Milestone	Public consultation on the framework defining the procedures for the distribution of ICT equipment and for the provision of infrastructure to schools

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
D2L	D1.2 Increasing the efficiency, availability and quality of long-term care services of healthcare providers at district level	Milestone	Entry into force of a legislative act on the support for establishing long-term care and geriatric care units/centres in district hospitals, based on the results of the review
E5L	E2.3 Enhance transport accessibility, security and digital solutions	Milestone	Entry into force of a legal act introducing improvements to passenger rights in the field of rolling stock requirements
		Instalment amount	EUR 3 309 921 717

2.2.3. Third Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
B32L	B2.2 Improving the conditions for the development of renewable energy sources	Milestone	Entry into force of acts amending the legislative framework for renewable energy communities and biomethane: Amendments to the RES Act, Amendments of legislation concerning energy market, and entry into force of a Regulation to the RES Act
B37L	B2.2 Improving the conditions for the development of renewable energy sources	Target	T3 - Installed capacity of onshore wind and photovoltaic installations (in GW)
C10L	C2.2.1 Equipping schools/institutions with adequate ICT devices and infrastructure to improve the overall performance of education system	Milestone	Framework defining the procedures for the distribution of ICT devices and for the provision of infrastructure to schools
		Instalment amount	EUR 2 815 596 004

2.2.4. Fourth Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
B3L	B1.2.1 Energy efficiency and RES in companies – investments with the highest greenhouse gas reduction potential	Target	Award of all contracts for the implementation of energy efficiency and RES in enterprises
B6L	B2.3 Support for investment in offshore wind farm	Milestone	Entry into force of an amendment of the Regulation on the detailed conditions for the operation of the power system which shall amend national balancing rules in order to reduce to the maximum possible extent the impact of the allocation constraints
B24L	B3.4 Enabling framework for green transition investments in urban areas	Milestone	Entry into force of a law on sustainable urban development setting goals, directions, implementing rules and coordination mechanisms for the green transformation of cities
B38L	B2.2 Improving the conditions for the development of renewable energy sources	Target	T4 - Installed capacity of onshore wind and photovoltaic installations (in GW)
C3L	C1.2 Increasing the level of accessibility and use of modern wired and wireless communication for social and economic needs	Milestone	New legal act(s) eliminating barriers to the implementation of the 5G network
		Instalment amount	EUR 1 558 053 583

2.2.5. Fifth Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
B4L	B2.3 Support for investment in offshore wind farms	Milestone	Entry into force of implementing regulations following from the Act on the promotion of electricity generation in offshore wind farms
C15L	C4.1.1 Supporting the digital transformation of businesses through the use of cloud computing	Milestone	Guide to the digital transformation of entrepreneurs using cloud computing
C16L	C4.1.1 Supporting the digital transformation of businesses through the use of cloud computing	Milestone	Implementing Agreement

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
E1L	E1.2 Increase the share of zero and lowemission transport, prevent and reduce the negative impact of transport on the environment	Milestone	Entry into force of a legal act introducing low-emission zones obligation for selected, most polluted cities
E6L	E2.3 Enhance transport accessibility, security and digital solutions	Milestone	Obligation to upgrade national, international and regional rolling stock with requirements for passengers with disabilities
G12L	G3.1.4 Support to the national energy system (Energy Support Fund)	Milestone	Implementing Agreement
G20L	G3.2.1 Construction of natural gas infrastructure to ensure energy security	Milestone	Delivery of the building permits
		Instalment amount	EUR 2 004 416 305

2.2.6. Sixth Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A7L	A2.6.1 Development of the national system of monitoring services, products, analytical tools, services and accompanying infrastructure using satellite data	Milestone	Entry into force of a law on space activities to be adopted by the Parliament
A9L	A2.6.1 Development of the national system of monitoring services, products, analytical tools, services and accompanying infrastructure using satellite data	Milestone	Preparatory works for the launching of the first Polish satellite: ECSS Phase 0/A/B/C (Mission analysis/needs identification, Feasibility and Definition)
B26L	B3.4.1 Investments in a green transformation of cities	Target	T1 - Signature of all of the contracts for investments in green urban development projects (calculated on a compound basis)
B29L	B3.5.1 Investments in energy-efficient housing for low- and average-income households	Target	T1 - Completed construction of the first batch of energy efficient housing for low and average income households
G1L	G3.1.1 Streamlining the permitting process for renewable energy sources	Milestone	Mapping of renewable energy potential for photovoltaic and onshore wind installations

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
G2L	G3.1.1 Streamlining the permitting process for renewable energy sources	Milestone	Acceleration of permitting procedures
G3L	G3.1.1 Streamlining the permitting process for renewable energy sources	Milestone	Digitalisation of permitting procedures
G11L	G3.1.3 Boosting energy efficiency and accelerating the phase out of fossil fuels in heating	Milestone	Entry into force of a legal act implementing a support scheme for providers of integrated home renovation services
G16L	G3.1.5 Construction of offshore wind farms (Offshore Wind Energy Fund)	Milestone	Implementing Agreement
		Instalment amount	EUR 3 209 470 155

2.2.7. Seventh Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A8L	A2.6.1 Development of the national system of monitoring services, products, analytical tools, services and accompanying infrastructure using satellite data	Target	Development of necessary infrastructure: the National Satellite Information System (NSIS) that shall provide monitoring services using data from satellite Earth Observation (EO)
A10L	A2.6.1 Development of the national system of monitoring services, products, analytical tools, services and accompanying infrastructure using satellite data	Target	T1 - Launching of the first Polish satellite
B15L	B3.2 Support for the improvement of the condition of the environment and protection against hazardous substances	Milestone	Entry into force of a legal act dedicated to hazardous materials lingering in the Baltic Sea
C12L	C2.2.1 Equipping schools/institutions with adequate ICT devices and infrastructure to improve the overall performance of education system	Target	Classrooms in vocational schools and general education institutions equipped with IT tools to allow for remote teaching
E3L	E1.2.1 Zero-emission public transport in cities (trams)	Milestone	New trams: selection of beneficiaries
E7L	E3.1.1 Facility for support of a low-carbon economy	Milestone	Amendments to the investment policy

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
E8L	E3.1.1 Facility for support of a low-carbon economy	Milestone	Signature of the implementing agreement
G8L	G3.1.2 Skills for the green transition	Milestone	Amendment of three sectoral qualification frameworks for green transformation
G9L	G3.1.2 Skills for the green transition	Milestone	Amendment of Sectoral qualification framework for energy
G13L	G3.1.4 Support to the national energy system (Energy Support Fund)	Target	Legal agreements signed with final beneficiaries
G17L	G3.1.5 Offshore Wind Energy Support Fund Construction of offshore wind farms (Offshore Wind Energy Fund)	Target	Legal agreements signed with final beneficiaries
G21L	G3.2.1 Construction of natural gas infrastructure to ensure energy security	Milestone	Selection of the contractor
G22L	G3.2.1 Construction of natural gas infrastructure to ensure energy security	Milestone	Start of the construction works
		Instalment amount	EUR 4 376 313 884

2.2.8. Eight Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A3L	A2.5.1 A program to support the activities of entities in the cultural and creative industries to stimulate their development	Target	Number of signed contracts for projects by cultural institutions, NGO's, SMEs and micro-enterprises operating in the cultural and creative sectors (CCS)
A4L	A2.5.1 A program to support the activities of entities in the cultural and creative industries to stimulate their development	Target	Number of fellowships awarded in the cultural and creative sectors (CCS)
B5L	B2.3 Support for investment in offshore wind farm	Milestone	Organisation of auctions for electricity from offshore wind farms
B17L	B3.2.1 Investments in risk neutralisation and the restoration of large-scale brownfield sites and the Baltic Sea	Target	Land areas for which field research related to the presence of pollutants and hazardous materials was carried out

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
B18L	B3.2.1 Investments in risk neutralisation and the restoration of large-scale brownfield sites and the Baltic Sea	Target	Locations in Polish sea areas (including wrecks) with performed inventory and field research related to the presence of hazardous materials
B23L	B3.3.1 Investments in increasing the potential of sustainable water management in rural areas	Target	Area of agricultural land / forest (in hectares) benefitting from improved water retention
B27L	B3.4.1 Investments in a green transformation of cities	Target	T2 - Signature of all of the contracts for investments in green urban development projects (calculated on a compound basis)
C13L	C2.2.1 Equipping schools/institutions with adequate ICT devices and infrastructure to improve the overall performance of education system	Target	Artificial Intelligence (AI) and Science, Technology, Engineering and Mathematics (STEM) laboratories set-up in schools and other educational institutions
C14L	C2.2.1 Equipping schools/institutions with adequate ICT devices and infrastructure to improve the overall performance of education system	Milestone	Digitalisation of the examination system
E2L	E1.2 Increase the share of zero and lowemission transport, prevent and reduce the negative impact of transport on the environment	Milestone	Introduction of low-emission transport zones implemented by relevant municipal authorities
E9L	E3.1.1 Facility for support of a low-carbon economy	Milestone	Signature of funding agreements
G4L	G3.1.1 Streamlining the permitting process for renewable energy sources	Milestone	Digitalisation of permitting procedures
G6L	G3.1.1 Streamlining the permitting process for renewable energy sources	Target	Installed capacity of onshore wind and photovoltaic installations (in GW)
G7L	G3.1.1 Streamlining the permitting process for renewable energy sources	Target	Installed capacity of onshore wind and photovoltaic installations (in GW)

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
G10L	G3.1.2 Skills for the green transition	Milestone	Sectoral qualification frameworks in the most critical green transformation sectors incorporated into the Integrated Qualifications System
		Instalment amount	EUR 6 431 581 974

2.2.9. Ninth Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A11L	A2.6.1 Development of the national system of monitoring services, products, analytical tools, services and accompanying infrastructure using satellite data	Target	T2 - Launching of the next three Polish satellites
B16L	B3.2.1 Investments in risk neutralisation and the restoration of large-scale brownfield sites and the Baltic Sea	Target	Documentation sets prepared for investments related to the negative environmental impact of selected largescale brownfields and hazardous materials sunken on the bottom of the Baltic Sea
B27aL	B3.4.1 Investments in a green transformation of cities	Target	T3 - Completed projects supporting investments in green urban development projects
B30L	B3.5.1 Investments in energy-efficient housing for low- and average-income households	Target	T2 - Completed construction of the second batch of energy – efficient housing for low and average – income households.
C17L	C4.1.1 Supporting the digital transformation of businesses through the use of cloud computing	Target	Legal agreements signed with final beneficiaries
C18L	C4.1.1 Supporting the digital transformation of businesses through the use of cloud computing	Milestone	Ministry has completed the investment
E4L	E1.2.1 Zero-emission public transport in cities (trams)	Target	New trams in operation for public urban transport
E10L	E3.1.1 Facility for support of a low-carbon economy	Target	Completion of equity investments
G5L	G3.1.1 Streamlining the permitting process for renewable energy sources	Milestone	Digitalisation of permitting procedures
G14L	G3.1.4 Support to the national energy system (Energy Support Fund)	Target	Legal agreements signed with final beneficiaries
G15L	G3.1.4 Support to the national energy system (Energy Support Fund)	Milestone	Ministry has completed the investment
G18L	G3.1.5 Construction of offshore wind farms (Offshore Wind Energy Fund)	Target	Legal agreements signed with final beneficiaries

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
G19L	G3.1.5 Construction of offshore wind farms (Offshore Wind Energy Fund)	Milestone	Ministry has completed the investment
G23L	G3.2.1 Construction of natural gas infrastructure to ensure energy security	Milestone	Completion of construction of the gas pipeline
G24L	G3.3.1 Energy storage systems (repayable support)	Milestone	Modernisation of existing pumped storage facility
		Instalment amount	EUR 6 657 692 771

SECTION 3: ADDITIONAL ARRANGEMENTS

1. Arrangements for monitoring and implementation of the recovery and resilience plan

The monitoring and implementation of the recovery and resilience plan of Poland shall take place in accordance with the following arrangements:

The body responsible for the overall coordination of the implementation and monitoring of the recovery and resilience plan shall be the Ministry of Funds and Regional Policy. This body is also responsible for drawing-up of the payment requests, management declarations and summary of audits and shall also act as the liaison between the Commission and the Polish authorities. The institutions responsible for the implementation of the reforms and investments shall verify compliance of implemented measures with the applicable Union and national law and progress in achievement of defined milestones and targets at the level of the final recipients. Information and results from these verifications shall be submitted to the coordinating body via an IT system.

In addition, a Monitoring Committee consisting of stakeholders and social partners involved in the implementation of the recovery and resilience plan shall be established via a legislative act. The Monitoring Committee shall supervise the effective implementation of the recovery and resilience plan. The legislative act shall include a provision to make it a legal requirement to consult the Monitoring Committee during the implementation of the recovery and resilience plan.

Audits shall be carried out by the National Revenue Administration, in particular by the Department of Public Funds Audit at the Ministry of Finance and 16 tax administration chambers (regional offices) in the country. This audit body shall verify the correct implementation of reforms and investments, achievement of defined milestones and targets, the effectiveness of mechanisms to prevent, detect and correct serious irregularities, meaning fraud, corruption and conflicts of interest and avoid double funding and the reliability and security of the IT system.

2. Arrangements for providing full access by the Commission to the underlying data

The Ministry of Funds and Regional Policy, as the central coordinating body for the Polish recovery and resilience plan and its implementation, is responsible for overall coordination and monitoring of the plan. In particular, it acts as a coordinating body for monitoring progress on milestones and targets and for providing reporting and requests for payments. It coordinates the reporting of milestones and targets, relevant indicators, but also qualitative financial information and other data, such as on final recipients. The data encoding is taking place in an IT system through which the institutions responsible for the implementation of reforms and investments are obliged to report to the Ministry of Funds and Regional Policy

In accordance with Article 24(2) of Regulation (EU) 2021/241, upon completion of the relevant agreed milestones and targets in Section 2.1 of this Annex, Poland shall submit to the Commission a duly justified request for payment of the financial contribution and, where relevant, of the loan. Poland shall ensure that, upon request, the Commission has full access to the underlying relevant data that supports the due justification of the request for payment, both for the assessment of the request for payment in accordance with Article 24(3) of Regulation (EU) 2021/241 and for audit and control purposes.