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To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
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Subject:	COMMISSION STAFF WORKING DOCUMENT Updated Climate tracking and digital tagging of the recovery and resilience plan of Poland Accompanying the document Proposal for a COUNCIL IMPLEMENTING DECISION amending the Implementing Decision of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland

Delegations will find attached document SWD(2026) 265 final.

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Brussels, 7.8.2026
SWD(2026) 265 final

COMMISSION STAFF WORKING DOCUMENT

Updated Climate tracking and digital tagging of the recovery and resilience plan of Poland

Accompanying the document

Proposal for a COUNCIL IMPLEMENTING DECISION

amending the Implementing Decision of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland

{COM(2026) 433 final}

Updated Climate tracking and digital tagging of the recovery and resilience plan of Poland

The table below presents the detailed application of the climate tracking and digital tagging methodologies set out respectively in Annexes VI and VII to Regulation (EU) 2021/241 in the modified Polish recovery and resilience plan.

Int. Field = intervention field.

Coeff. = Coefficient for the calculation of support to climate change objectives and to digital transition, on the basis of Annex VI and Annex VII of the RRF Regulation.

New or revised measures are marked in blue to distinguish them from the unchanged measures in the RRP.

Measure/ Sub-Measure ID	Measure/Sub-Measure Name	Budget (EUR m)	Climate		Digital	
			Int. Field	Coeff. %	Int. Field	Coeff. %
PL-C[A]-I[1.2.1]	Projects aimed at diversifying or expanding business activities	320	-	-	016	40%
PL-C[A]-I[1.4.1.2]	SMEs in the agri-food sector that completed projects to modernise their infrastructure and equipment	796	-	-	015	40%
PL-C[A]-I[1.4.1.6]	Agriculture 4.0	253	-	-	055	100%
PL-C[A]-I[1.4.1.7]	Modernization of the teaching and demonstration base for agriculture 4.0	23	-	-	055	100%
PL-C[A]-I[2.1.1]	Investments in robotisation and digitalisation in enterprises	450	-	-	010bis	100%
PL-C[A]-I[2.2.1]	Investments in environmental technologies and innovation related to circular economy	98	023	40%	-	-
PL-C[A]-I[2.3.1]	Local competence centres for unmanned aerial vehicles	20	084bis	40%	084bis	100%
PL-C[A]-I[2.4.1.]	Investment in research capacities	454	-	-	021	40%
PL-C[A]-I[2.6.1]	Investment in the National Satellite Information System (NSIS) and satellites	124	-	-	055	100%
PL-C[A]-I[3.1.1]	Investments in modern vocational training, higher education and lifelong learning	400	-	-	016	40%
PL-C[A]I[6.1]	Voluntary contribution to the EU Secure Connectivity Programme (IRIS2)	656	-	-	055	100%
PL-C[B]-I[1.1.1]	Investment in heat sources in district heating systems	62	034	40%	-	-
PL-C[B]-I[1.1.2.2]	Building renovations and heat source replacements with non-gas boilers	1 860	025bis	100%	-	-
PL-C[B]-I[1.1.3]	Thermal modernization of educational institutions	390	025	40%	-	-
PL-C[B]-I[1.1.4]	Increasing the energy efficiency of social activity facilities	49	025	40%	-	-
PL-C[B]-I[1.1.5]	Investments in energy efficiency of multi-apartment residential buildings	193	025	40%	-	-
PL-C[B]-I[1.2.1]	Energy efficiency and RES in companies – investments with the highest greenhouse gas reduction potential	72	024bis	40%	-	-
PL-C[B]-I[2.1.1.2]	Research and innovation - H2 projects for transport	21	022	100%	-	-

Measure/ Sub-Measure ID	Measure/Sub-Measure Name	Budget (EUR m)	Climate		Digital	
			Int. Field	Coeff. %	Int. Field	Coeff. %
PL-C[B]-I[2.2.3]	Construction of offshore terminal infrastructure	354	031	100%	-	-
PL-C[B]-I[3.4.1.1]	Investments for increasing the use of RES as a source of energy in the city; development of energy clusters or energy cooperatives; development of energy-efficient lighting technologies for roads and public spaces	718	026	40%	-	-
PL-C[B]-I[3.4.1.2]	Investments in increasing biologically active surfaces in urban and functional areas and reducing soil sealing; sustainable rainwater management systems involving green-blue infrastructure and nature-based solutions	761	040	40%	-	-
PL-C[B]-I[3.4.1.3]	Investments in the development of zero-emission transport infrastructure	836	048	40%	-	-
PL-C[B]-I[3.4.1.4]	Investments in nature-based urban investments (NBS) with associated vegetation solutions; education and awareness-raising among citizens about the need to transform cities towards climate neutrality in adapting to climate change	340	050	40%	-	-
PL-C[B]-I[3.4.1.5]	Building renovation leading to greater energy efficiency	60	025	40%	-	-
PL-C[B]-I[3.4.1.6]	Optimisation of transport work in urban public transport eliminating fossil energy consumption, including the application of ICT solutions, electronic services supporting greenhouse gas emission reduction or energy efficiency	584	-	-	76	100%
PL-C[B]-I[3.4.1.7]	Education and Training Centres for the green transition of cities using advanced technologies, including virtual and augmented reality and other digital technologies	2	-	-	011	100%
PL-C[B]-I[3.5.1]	Investment in housing projects	157	025ter	40%	-	-
PL-C[C]-I[1.1.1]	Access to broadband network	758	-	-	051	100%
PL-C[C]-I[2.1.1.1]	Public e-services and IT solutions for public administration	226	-	-	011	100%
PL-C[C]-I[2.1.1.2]	Public e-services and IT solutions for public administration	53	-	-	011	100%
PL-C[C]-I[2.1.1.3]	Public e-services and IT solutions for public administration	82	-	-	011	100%
PL-C[C]-I[2.1.2]	Digital technologies in school education – portable devices	587	-	-	012	100%
PL-C[C]-I[2.1.3]	E-competences	135	-	-	108	100%
PL-C[C]-I[2.2.1.1]	Digital technologies in teaching	410	-	-	012	100%
PL-C[C]-I[3.1.1.1]	Cyber security – CyberPL	241		-	021 quinquies	100%
PL-C[C]-I[3.1.1.2]	Infrastructure for data processing and delivery of digital services	70	011bis	40%	011bis	100%
PL-C[C]-I[3.1.1.3]	Optimisation of the infrastructure of law enforcement services	54	-	-	011	100%
PL-C[C]-I[3.1.1.4]	IPCEIs on Next Generation Cloud	56	-	-	021 quarter	100%
PL-C[C]-I[4.1.1]	Support for advanced digital transformation	695	-	-	033	40%
PL-C[D]-I[1.1.2]	Digital transformation of healthcare	1 000	-	-	095	100%

Measure/ Sub-Measure ID	Measure/Sub-Measure Name	Budget (EUR m)	Climate		Digital	
			Int. Field	Coeff. %	Int. Field	Coeff. %
PL-C[E]-I[1.1.2.2]	Zero-emissions buses and trams	167	074	100%	-	-
PL-C[E]-I[1.2.1]	Zero-emission public transport in cities (trams)	200	074	100%	-	-
PL-C[E]-I[2.1.1.1]	Works on railway lines in the TEN-T core network	308	067	100%	-	-
PL-C[E]-I[2.1.1.2]	Works on railway lines in the comprehensive TEN-T network	1 408	068	100%	-	-
PL-C[E]-I[2.1.1.3]	Work on railway lines outside TEN-T	68	069	40%	-	-
PL-C[E]-I[2.1.1.4]	Work on railway lines outside TEN-T, including electrification	608	069bis	100%	-	-
PL-C[E]-I[2.1.2]	Railways passenger rolling stock	1 236	072bis	100%	-	-
PL-C[E]-I[2.1.3]	Intermodal projects	175	079	40%	-	-
PL-C[E]-I[2.2.1]	Transport safety investments	76	-	-	063	100%
PL-C[E]-I[2.2.2]	Digitalisation of transport	320	070	40%	070	100%
PL-C[G]-I[G1.1.2.1]	Renewable energy sources' installations implemented by energy communities – investment part	207	027	100%	-	-
PL -C[G]-I[G1.1.3]	Energy storage systems (non-repayable support)	162	033	100%	-	-
PL -C[G]-I[G1.2.3]	Development of transmission networks, smart electricity infrastructure	868	033	100%	-	-
PL -C[G]-I[G1.2.4]	Construction or modernisation of electricity distribution networks	790	033	100%	-	-
PL -C[G]-I[G1.3.2]	Zero-emission collective transport (buses)	754	074	100%	-	-
PL -C[G]-I[G3.1.4.1]	Energy Support Fund - Distribution and transmission networks	6 879	033	100%	-	-
PL -C[G]-I[G3.1.4.3]	Energy Support Fund - Energy storage	2 208	033	100%	-	-
PL -C[G]-I[G3.1.5]	Construction of offshore wind farms (Offshore Wind Energy Fund)	2 226	028	100%	-	-
PL –C[G] – I[G3.3.1]	Energy storage systems (repayable support)	35	033	100%	-	-

While the estimated cost of Poland's recovery and resilience plan exceeds the total allocation of non-repayable financial support to Poland, Poland will ensure that all spending related to the measures mentioned in this table as contributing to climate objectives are fully financed by the funds from the Recovery and Resilience Facility.

*Reforms and investments in the REPowerEU chapter are not taken into account when calculating the plan's contribution to the digital target requirement set by Regulation (EU) 2021/241.