Council of the European Union

Brussels, 21 November 2025
(OR. en)

15768/25
ADD 1

**Interinstitutional File:**
**2025/0379 (NLE)**

**ECOFIN 1582**
**UEM 576**
**FIN 1432**
***ECB***
***EIB***

**COVER NOTE**

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|---|---|
| From: | Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director |
| date of receipt: | 20 November 2025 |
| To: | Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union |
| No. Cion doc.: | COM(2025) 732 annex |
| Subject: | ANNEXES to the 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 COM(2025) 732 annex.

Encl.: COM(2025) 732 annex

EUROPEAN
COMMISSION

Brussels, 20.11.2025
COM(2025) 732 final

ANNEX

**ANNEXES**

***to the***

**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**

{SWD(2025) 382 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 objective of the reform is to increase the transparency and efficiency of public spending.

This measure consists in the adoption of legal act(s) revising the stabilizing expenditure rule, the budgetary classification system, the medium-term budgetary framework, the spending review framework, and the budgetary management system as well as introducing requirements for appraisal of public investments.

#### 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 Projects aimed at diversifying business activities

This investment aims to support businesses in the sectors of HoReCa, tourism or culture.

This measure consists in supporting projects aimed at diversifying activities of businesses in these sectors.

#### 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 objective of the investment is to support the preparation of the new spatial planning reform set out in measure A.1.3 of Component A.

This measure consists in: (i) the adoption of general spatial development plans by 50% of municipalities in Poland; (ii) technical support for the preparation of general spatial development plans by making educational material available for municipalities; (iii) provision of courses on the new spatial planning law.

## 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:

- 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.
- 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 Modernisation of infrastructure or equipment in the agricultural sector

The objective of this investment is to increase competitiveness and resilience of the agricultural sector in Poland.

The investment consists in funding for building or modernising infrastructure or equipment of actors in the sector, as well as for replacing materials harmful to the environment and health in buildings used for agricultural production.

**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 or digitalisation in enterprises**

The investment aims to support robotisation and digitalisation of enterprises.

This measure consists in supporting projects related to robotisation, or artificial intelligence, or digitisation of processes, technologies, products or services in enterprises.

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

The reform aims 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, which shall include definitions of end-of-waste status for such materials and facilitate their circulation and use as secondary raw materials.

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

**A2.2.1 Investments in environmental technologies and innovations related to circular economy**

The objective of this measure is to finance environmental technologies and innovations related to the circular economy, to facilitate the transition of SMEs towards circular economy and for the use of waste as secondary raw materials.

This measure consists in signature of: (i) grant agreements for projects on environmental technologies and innovations related to the circular economy that contribute to the transformation of SMEs towards the circular economy; (ii) grant agreement for projects on environmental technologies and innovations related to the circular economy or the creation of a market for secondary raw materials.

**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.

**A2.3.1 Local competence centres for unmanned aerial vehicles**

The objective of this investment is to establish local competence centres for unmanned aerial vehicles with the aim to enable the advanced flights of unmanned aerial vehicles in the area assigned to each competence centre.

The investment consists in the establishment of ten local centres providing digital infrastructure, landing fields and tracking infrastructure for unmanned vehicles.

**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 research capacities**

The objective of this investment is to equip research institutions with research or analytical infrastructure.

This measure consists in projects for laboratories with research or analytical infrastructure.

**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**

The objective of the reform is to prepare the workforce for the modern economy and to increase the matching of skills and qualifications with labour market requirements.

This measure consists in entry into force of legal act(s) to establish the legal framework for Sectoral Skills Centres.

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

The objective of the investment is to establish Sectoral Skills Centres.

This measure consists in (i) the establishment and development of Regional Coordination Teams and (ii) the construction works and equipment purchase for the Sectoral Skills Centres.

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

**A4.1 Structural reforms of the labour market institutions**

The objective of the reform is to increase the labour market participation and to bring flexibility and security in the Polish labour market.

This measure consists in: (i) 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; (ii) the publication of the Public Employment Services Development Plan 2025-2027; (iii) a consultation of social partners on the potential for collective agreements and a study on the potential role of a single labour contract; (iv) followed by adoption of law(s) taking into account identified reform priorities.

**A4.1.1 Investment in support of labour market institution reform**

The objective of this investment is to increase the capacity of the public employment services to support the functioning of the labour market.

This measure consists in (i) digitalisation of public employment services and (ii) training courses on the application of new procedures.

**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 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 ensure a long-term domestic financing of childcare services for children up to the age of three. Finally, the reform shall consist of carrying out an independent analysis of existing care and educational standards for children up to three years of age, developing relevant care and educational quality standards for childcare services that take into account the analysis, and implementing relevant legal changes to make the minimum standards binding for childcare providers 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 under "Active Toddler" (former Maluch+)**

The objective of this investment is to increase the availability of childcare facilities for children up to the age of three.

This measure consists in (i) the creation of an IT system to manage the financing and creation of childcare facilities and the (ii) construction or renovation or adaptation of childcare facilities for children up to three years of age.

**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 into social economy entities**

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

This measure consists in decisions awarding social enterprise status and providing financial support to social economy entities that maintain employment for at least 12 months following the date of the support.

**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. After 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. After 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 objective of the reform is to increase the labour market participation of certain groups, in particular women, by increasing access and efficiency of the long-term care system in Poland. The measure consists in: (i) the publication of a strategic review of the long-term care system in Poland; (ii) the entry into force of laws or amendment of laws covering the priorities outlined in the strategic review; (iii) the adoption of the public expenditure review, as well as (iv) 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.

**A4.7 Limit the segmentation of the labour market**

The objective of the reform is to limit the segmentation of the labour market and to reinforce the State Labour Inspection in its control role of compliance with labour law provisions.

This measure consists in the entry into force of a legislative act that empowers State Labour Inspection to issue administrative decisions converting civil law contracts into the employment contract and adoption of set of actions aimed to increase the capacity of the State Labour Inspection.

**Sub-component A5 – Financial instruments for the private sector**

**A5.1 Contribution to the Member State Compartment under the InvestEU programme**

This measure shall consist of a public investment in the InvestEU Member State compartment in order to incentivise private investment and improve access to finance for Polish SMEs. The contribution to the InvestEU Member State compartment shall be used for guarantees. This financial product shall operate by providing guarantees through financial intermediaries to the private sector.

A Guarantee Agreement between the Commission and Implementing Partner, selected in accordance with the relevant provisions of Regulation (EU) 2021/523 of the European Parliament and of the Council of 24 March 2021 establishing the InvestEU Programme and amending Regulation (EU) 2015/1017, shall enter into force.

Poland shall sign a contribution agreement with the European Commission that shall include:

1. The proposed Implementing Partner.
2. The requirement of compliance with the revised DNSH Technical Guidance ((2023) 6454 final). If necessary, the Guarantee Agreement shall exclude the following list of activities and assets from eligibility: (i) activities and assets related to fossil fuels, including downstream use[1]; (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[2]; (iii) activities and assets related to waste landfills, incinerators[3], and mechanical biological treatment plants[4].
3. The description of the monitoring system to be used to report on the funds being mobilized.

**Sub-component A6 – Contribution to EU Satellites programmes**

**A6.1: Voluntary contribution to the EU Secure Connectivity Programme (IRIS²)**

This measure aims at supporting Poland secure communication capabilities.

The measure shall consist of a voluntary contribution of EUR 500 000 000 to the EU Secure Connectivity Programme (IRIS²). The contribution will support the purchase of additional satellites, ground infrastructure with gateway and Point of Presence located in Poland, satellites communication capacity, and/or development of ancillary connectivity activities.

[1] Except for (a) projects 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 ((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.

[2] 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.

[3] This exclusion does not apply to actions in plants exclusively dedicated to treating non-recyclable hazardous waste, and to existing plants, where the actions are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions 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.

[4] This exclusion does not apply to actions in existing mechanical biological treatment plants, where the actions 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 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.

## 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 | Revised medium-term budgetary framework and spending review framework | Provision in legal act(s) indicating entry into force | | | | Q4 | 2025 | Entry into force of a set of legislative measures introducing a revised medium-term budgetary framework.<br><br>Entry into force of the legal act(s) revising the spending review framework by introducing a requirement for:<br><br>- budgetary holders to reflect findings of spending review reports in the materials for the next year's budget bill;<br><br>- the Minister of Finance to submit to the Council of Ministers annual reports on the actions taken in response to the findings of the spending review reports. |
| A2aG | A1.1 Reform of the fiscal framework | Milestone | Changes in the budgetary classification and budget management system, criteria for public investment appraisals | Provisions in legal act(s) indicating entry into force | | | | Q1 | 2026 | Entry into force of a set of legal act(s) introducing:<br><br>- a new arrangement of groups aggregating expenditures of the state budget reflecting the budgetary classification system;<br><br>- an increase of the ceiling for budgetary virements that do not require approval of the Minister of Finance;<br><br>- new (i) general criteria for the appraisal of public investment projects, including a requirement to assess their annual maintenance costs, and (ii) provisions |

| 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 | |
| | | | | | | | | | | specifying the public sector units and the value of investment projects to which these criteria shall apply on a mandatory basis;<br>- an obligation for sectoral ministers to publish sectoral criteria for appraisal of public investment projects in respective sectors, along an obligation that these sectoral criteria shall be consistent with the general criteria and the conditions for application thereof;<br>- a requirement to publish the information, including total financial costs and, if applicable, benefits of new investment projects with total costs exceeding a threshold not higher than PLN 100 million, according to a standard template; and, in addition, a requirement to publish the summary of appraisal conclusions for new investment projects with total costs exceeding a threshold not higher than PLN 500 million. Any exceptions to these requirements shall be defined by the relevant legislative act, if applicable. |
| 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).<br>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.<br>The Ministry of 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 | Publication on the Ministry of Finance website | | | | Q1 | 2025 | Publication of a review on the functioning of the stabilising expenditure rule (SER). The review shall be published on the Ministry of Finance website. |

| 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 review shall cover the years 2019-2023. The review shall include recommendations regarding 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:<br>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;<br>2) Reducing the use of the two-instance procedure in at least 10 procedures, related in particular to geological resources;<br>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 benefits by students as well as regarding the geodetic proceedings;<br>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;<br>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 |

| 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 the touristic voucher from 31 March 2022 to 30 September 2022. |
| A7G | A1.2.1 Projects aimed at diversifying business activities | Target | Businesses in the HoReCa, culture or tourism sectors that have signed contracts for projects diversifying their business activities | | Number | 0 | 2 510 | Q4 | 2024 | At least 2 510 businesses in the HoReCa, culture or tourism sectors have signed contracts for projects diversifying or expanding their business activities. The eligibility criteria in the calls for proposals shall require that projects cover at least one of the following three types of activities:<br>1) Investments in the design and production of their goods and services, i.e. purchase of machinery and equipment necessary to launch new products or services, construction works or investments related to the green transition;<br>2) Consulting services for projects;<br>3) Upskilling/reskilling employees.<br>The eligibility criteria in calls for projects shall require that none of the activities of type 1 listed above do significant environmental harm within the meaning of Article 17 of Regulation (EU) 2020/852 (DNSH principle). |
| A8G | A1.2.1 Projects aimed at diversifying business activities | Target | Businesses in the HoReCa, culture or tourism sectors that received funding to diversify their business activities | | Number | 0 | 2 510 | Q2 | 2026 | At least 2 510 businesses in the HoReCa, culture or tourism sectors have received funding for projects diversifying or expanding their business activities. |
| 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:<br>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;<br>2) introduce a requirement that obliges investors to carry out additional projects for |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | 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;<br>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 of support to be given to each municipality in Poland for the implementation of the land-use planning reform | Publication on the Ministry of Economic Development and Technology website | | | | 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 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.<br>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 the 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 the land-use planning reform | Target | Courses on the new spatial planning law | | Number | 850 | 1 700 | Q2 | 2025 | At least 1 700 certificates issued for courses on the new spatial planning law. |
| A16G | A1.3.1 Implementation of the 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 the land-use planning reform | Target | Share of municipalities that adopted general spatial development plans | | % (Percentage) | 0 | 50 | Q2 | 2026 | 50% of municipalities have adopted a general spatial development plan. |

| 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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| 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 | Provision in the new law to fight against the unfair use of contractual advantages in the agricultural and food trade sector indicating its entry into force | | | | 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:<br>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;<br>2) protect all trade transactions of agricultural and food products against unfair trade practices;<br>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.<br>This law goes beyond the Unfair Trading Practices Directive in the following ways:<br>(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;<br>(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. |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | The reform shall allow the Office of Competition and Consumer Protection to investigate not only the cases submitted by market participants but to undertake its own investigations. |
| A20G | A1.4.1 Modernisation of infrastructure or equipment in the agricultural sector | 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.<br>The selection criteria shall give preference to the areas of:<br>(i) digitalisation;<br>(ii) job creation;<br>(iii) environmental protection and sustainable food production practices;<br>(iv) the circular economy, including actions related to preventing food waste.<br>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 Modernisation of infrastructure or equipment in the agricultural sector | Target | Final payment orders issued for projects to build or modernise distribution or storage centers or wholesale markets | | Number | 0 | 150 | Q2 | 2026 | Final payment orders issued for projects to build or modernise distribution or storage centers or wholesale markets.<br><br>The calls for projects shall safeguard compliance with the DNSH Technical Guidance (2021/C 58/01), in particular with regards to requirements related to waste management.<br>The calls for projects shall provide that:<br>1. Trucks and other heavy-duty vehicles purchased shall only be zero-emission , low-emission, or LNG/CNG trucks running on biogas/biomethane. Special purpose vehicles |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | shall comply with the same rules set out above.<br>2. 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. |
| A23G | A1.4.1 Modernisation of infrastructure or equipment in the agricultural sector | Target | Final payment orders issued for projects to modernise infrastructure or equipment of businesses in the agricultural sector | | Number | 0 | 830 | Q2 | 2026 | Final payment orders issued for projects to modernise infrastructure or equipment of businesses in the agricultural sector.<br><br>The calls for projects shall safeguard compliance with the DNSH Technical Guidance (2021/C 58/01), in particular with regards to requirements related to waste management.<br>The calls for projects shall provide that:<br>1. Trucks and other heavy-duty vehicles purchased shall only be zero-emission, low-emission, or LNG/CNG trucks running on biogas/biomethane. Special purpose vehicles shall comply with the same rules set out above.<br>2. 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. |
| A25G | A1.4.1 Modernisation of infrastructure or equipment in the agricultural sector | Target | Farmers who have received funding for completing projects to replace materials harmful to the environment and | | Number | 0 | 22 000 | Q4 | 2023 | At least 22 000 farmers received funding for having completed projects to replace materials harmful to the environment and health in buildings used for agricultural production. |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | health in buildings used for agricultural production | | | | | | | |
| A25aG | A1.4.1 Modernisation of infrastructure or equipment in the agricultural sector | Target | Funding for projects to replace materials harmful to the environment and health in buildings used for agricultural production | | Number | 22 000 | 42 641 | Q4 | 2025 | Projects by farmers received funding to replace materials harmful to the environment and health in buildings used for agricultural production. |
| A26G | A1.4.1 Modernisation of infrastructure or equipment in the agricultural sector | Target | Final payments for projects to modernise infrastructure or equipment by farmers or fishermen | | Number | 0 | 15 000 | Q2 | 2026 | Final payments for projects to modernise the infrastructure or equipment by farmers or fishermen.<br><br>The calls for projects shall safeguard compliance with the DNSH Technical Guidance (2021/C 58/01), in particular with regards to requirements related to waste management.<br><br>The calls for projects shall provide that:<br>1. Trucks and other heavy-duty vehicles purchased shall only be zero-emission , low-emission, or LNG/CNG trucks running on biogas/biomethane. Special purpose vehicles shall comply with the same rules set out above.<br>2. 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. |

## 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 |
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| | | | | | 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:<br>• costs of purchasing new robots,<br>• machines and peripheral devices for robots functionally related to them<br>• machines, devices and other things functionally related to robots, used to ensure ergonomics and work safety<br>• machines, devices or systems for remote management, diagnosis, monitoring or servicing of robots<br>• human-machine interaction devices for cobots or high- sensitivity robots<br>• costs of intangible assets concerning fixed assets mentioned above<br>• costs of training services concerning robots<br>• 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.<br><br>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 |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | the DNSH Technical Guidance (2021/C 58/01). In particular, the reform shall support low-impact investments which are technologically neutral at the level of their application. |
| A29G | A2.1.1 Investments supporting robotisation or digitalisation in enterprises | Target | Projects related to robotisation, or artificial intelligence or digitalisation of processes, technologies, products or services in enterprises | | Number | 0 | 40 | Q2 | 2026 | Final payment applications from beneficiaries shall have been approved by the competent authority for projects related to robotisation, or artificial intelligence, or digitisation of processes, technologies, products or services in enterprises. |
| 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, with the aim of reducing the exploitation of natural resources deposits, replacing natural materials and products, and reducing waste storage on waste heaps. |
| A31G | A2.2.1 Investments in environmental technologies and innovations, related to circular economy | Target | Grant agreements signed for projects on environmental technologies and innovations related to the circular economy | | Number | 0 | 150 | Q1 | 2025 | Number of signed grant agreements for projects on environmental technologies and innovations related to the circular economy.<br><br>The selection criteria for the call for proposals shall require that the projects contribute to the transformation of SMEs towards a circular economy.<br><br>In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C 58/01), the eligibility criteria contained in terms of reference for calls for projects shall exclude the following list of activities: (i) activities related to |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | fossil fuels, including downstream use[5]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[6]; (iii) activities related to waste landfills, incinerators[7] and mechanical biological treatment plants[8]; and (iv) activities where the long-term disposal of waste may cause harm to the environment. |
| A32G | A2.2.1 Investments in environmental technologies and innovations, related to circular economy | Target | Grant agreements signed for projects on environmental technologies and innovations, related to the circular economy or the creation of a market for secondary raw materials | | Number | 0 | 7 | Q2 | 2025 | Number of signed grant agreements for projects on environmental technologies and innovations, related to the circular economy or the creation of a market for secondary raw materials.<br><br>The call for applications shall include the eligibility criteria, requesting that the projects shall cover at least one of the following categories:<br>- technologies in the field of utilization of waste as secondary raw materials;<br>- increasing the amount of recyclable materials;<br>- decreasing the amount of primary raw materials used in production processes;<br>- supporting key design processes for recycling; |

[5] 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).

[6] 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.

[7] 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.

[8] 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.

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | - extending the life of products;<br>- decreasing the amount of waste directed to landfills.<br><br>In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C 58/01), the eligibility criteria contained in terms of reference for calls for projects shall exclude the following list of activities: (i) activities related to fossil fuels, including downstream use[9]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[10]; (iii) activities related to waste landfills, incinerators[11] and mechanical biological treatment plants[12]; and (iv) activities where the long-term disposal of waste may cause harm to the environment. |
| 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. |

[9] 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).

[10] 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.

[11] 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.

[12] 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.

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| A35G | A2.3.1 Local competence centres for unmanned aerial vehicles | Target | Local competence centres for unmanned aerial vehicles | | Number | 0 | 10 | Q2 | 2026 | Independent audit certificate(s) confirming that ten local competence centres for unmanned aerial vehicles, providing digital infrastructure, landing fields and tracking infrastructure, have been established. |
| 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. |
| A40G | A2.4.1 Investment in research capacities | Target | Projects for laboratories with research or analytical infrastructure | | Number | 0 | 54 | Q2 | 2026 | Project acceptance protocols or final payment applications for projects on laboratories with research or analytical infrastructure. |

## 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 |
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| | | | | | 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 | Milestone | Entry into force of the legal acts (including the act amending the Education Law), establishing the legal framework for the network of Sectoral Skills Centres | Provisions in the legal act(s) indicating their entry into force | | | | Q3 | 2023 | Entry into force of the legal acts (including the act amending the Education Law) which shall, establish the legal framework for the network of Sectoral Skills Centres, providing targeted upskilling and reskilling relevant for the labour market needs. The amendment of the Education Law shall be done in consultation with the stakeholders, including sector representatives, social partners and regional authorities.<br><br>The legal acts shall:<br>• Foresee a development plan for the Skills Centres' Network;<br>• Determine the role of Skills Centres in the education and training system;<br>• Determine the staff employment conditions in the Skills Centres;<br>• Establish provisions for regular reviews in order to ensure supervision over the Sectoral Skills Centres;<br>• 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; |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | • Establish financing arrangements, training conditions, provisions for career guidance and curricula; and<br>• Identify the types of training provided, the target groups, the types of qualifications and standards, quality assurance and verification mechanisms, provide that the sectors shall be linked to the Skills Centres.<br><br>Inclusion of persons with disabilities shall also be addressed. |
| A42G | A3.1 Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirements | Milestone | Entry into force of the legal acts (including the act amending the Teachers Act) enabling vocational teacher training to be implemented in the Sectoral Skills Centres | Provisions enabling vocational teacher training to be implemented in the Sectoral Skills Centres | | | | Q3 | 2023 | Entry into fore of the legal acts (including the act amending the Teachers Act) shall allow the Sectoral Skills Centres to provide vocational teacher training, including training of teachers for the use of new technologies.<br><br>The legal acts shall determine the framework for the training of teachers in the Skills Centres. |
| A43G | A3.1 Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirements | Milestone | Entry into force of the legal act(s) defining responsibilities of regions regarding skills policies | Provisions in the legal act(s) indicating the dates of entry into force | | | | Q1 | 2025 | The legal act(s) shall define the responsibilities of regions regarding skills policies and define the mandate of the Regional Coordination Teams, including the obligation to monitor the regional skills policy. |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| A44G | A3.1.1 Investments in modern vocational training, higher education and lifelong learning | Target | T1 - Establishing a Network of Sectoral Skills Centres providing upskilling and reskilling | | Number | 0 | 10 | Q1 | 2024 | Establishing of 10 Sectoral Skills Centres to provide sectoral VET training including for learners, students, vocational education and training (VET) teachers and other adults. This shall include:<br>• construction, reconstruction, expansion, or renovation of Skills Centres;<br>• purchase of equipment;<br>• institutional set-up of the Centres, including the involvement of sectoral organisations;<br>• hiring of staff;<br>• a set of curricula to be delivered at the centre, with chosen courses containing green and digital dimensions for each centre.<br><br>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. Feasibility studies should be conducted prior to the investment completion. |
| A45G | A3.1.1 Investments in modern vocational training, higher education and lifelong learning | Target | T2 - Sectoral Skills Centres | | Number | 10 | 120 | Q3 | 2025 | 120 Sectoral Skills Centres constructed or reconstructed or expanded or renovated.<br><br>Each centre shall purchase equipment, as evidenced by a list of invoices for the purchased equipment.<br><br>For sectoral skills centres in the occupational field of petrochemical industry, curricula shall be provided |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | to assess compliance with the DNSH principle.<br><br>Sectoral skills centers shall not be established in the occupational fields of:<br>• underground mining and hard coal processing;<br>• geology, borehole, mining and gas network. |
| 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 Teams 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').<br>The operationalised implementation programmes for the national Integrated Skills Strategy 2030 shall cover various forms of learning, including the coordination of vocational education and training (VET) and lifelong learning.<br>They shall include plans for |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | development of VET in the regions, taking into account the digital and green transitions and fostering innovation.<br>They shall include monitoring and evaluation mechanisms. |

## 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 |
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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| A51G | A4.1 Structural reforms of the labour market institutions | 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:<br>- introducing changes to public employment services and active labour market policies to increase labour force participation<br>- lowering the administrative barriers to employment of foreigners<br>- 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:<br><br>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, (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 from the Labour Fund of both training costs and certification of 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.<br><br>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 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) framework for integration and provisions to |

| 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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| | | | | | | | | | | strengthen control services to monitor the legality of employment shall enter into force.<br><br>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. The law may provide for a reasonable transitional period for the effective application of the provisions, necessary to develop the IT system. |
| A52G | A4.1 Structural reforms of the labour market institutions | Milestone | Publication of the Public Employment Services Development Plan 2025-2027 | Publication by the Ministry of Family, Labour and Social Policy (MRiPS) of the Public Employment Services Development Plan 2025-2027 | | | | Q4 | 2024 | The Public Employment Services Development Plan for the period 2025-2027 shall be published. It shall set out labour market policy priorities and the ways in which the Public Employment Services shall implement them. |
| A53G | A4.1 Structural reforms of the labour market institutions | 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 | Publication by the Ministry of Family and Social Policy (MRiPS) of a report on consultation with social partners | | | | 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 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 Structural reforms of the labour market institutions | Milestone | Entry into force of law(s) taking into account the results of the consultation on | Provision in law(s) indicating its entry into force | | | | Q3 | 2024 | Entry into force of law(s) taking into account the result of the study on the potential role of the single labour contract and at least the |

| 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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| | | | collective agreements and the study on a single labour contract in Poland | | | | | | | following results of the consultation on collective agreements:<br>1) Simplification of procedures for the registration of collective agreements;<br>2) Use of mediation in negotiations;<br>3) Entities authorised to conclude collective bargaining agreements;<br>4) Subject matters covered by collective bargaining agreements. |
| A55G | A4.1.1 Investment in support of labour market institution reform | Milestone | Digitalisation of Public Employment Services (PES) | Modernised IT systems and infrastructure | | | | Q2 | 2026 | 13 modernised IT systems shall be made available for Public Employment Services (PES) and include:<br>- applications to register PES' clients, to allow foreigners to perform work in Poland, to obtain an allowance, and to make an entry to a registry or<br>- individual accounts of PES' clients or<br>- the customer satisfaction survey tool for PES clients or<br>- extension of PES websites functionality with AI-driven mechanisms.<br>IT infrastructure for PES shall be purchased. |
| A56G | A4.1.1 Investment in support of labour market institution reform | Milestone | Trainings on the application of new procedures | Trainings on the application of new procedures accepted | | | | Q2 | 2026 | The authorities shall provide acceptance protocols of trainings provided to 10 025 participants on the new procedures set out either in (i) the new law on the labour market and public employment services, or (ii) the new law on the employment of third country nationals, or (iii) the new law on the information system for handling certain types of 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 and care standards of services for children up to 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 |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | published by the Ministry of Family, Labour and Social Policy.<br><br>A regulation on quality standards for childcare, which shall include educational and care standards of services for children up to three years of age, shall be publicly consulted and agreed on by the Ministry of Family, Labour and Social Policy with the stakeholders. The law may provide for a reasonable transitional period for the effective application of the adopted standards by childcare services.<br><br>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 support 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 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 long-term financing from national resources for the 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 | 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 shall streamline the management of financing of the creation and functioning of the childcare facilities by:<br>- implementing a single coherent financing management system for the creation and functioning of the childcare services for children up to the age of three;<br>- bringing the management of funds coming |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | a single coherent financing management system for creation and functioning of the childcare services for children up to the age of three | | | | | | | from various financing sources under the Maluch+ programme. |
| A60G | A4.2.1 Support for childcare facilities for children up to three years of age under "Active Toddler" (former 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. The system shall include information on different sources of financing childcare. |
| A61G | A4.2.1 Support for childcare facilities for children up to three years of age under "Active Toddler" (former Maluch+) | Target | Construction or renovation or adaptation of childcare facilities for children up to three years of age | | Number | 0 | 1 060 | Q2 | 2026 | Number of childcare facilities for children up to three years of age constructed or renovated or adapted. |
| 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. |
| A63G | A4.3.1 Investment into social economy entities | Target | Decisions awarding a social enterprise status | | Number | 0 | 1 400 | Q2 | 2025 | Decisions awarding a social enterprise status to 1 400 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 |
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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| A64G | A4.3.1 Investment into social economy entities | Target | Number of social economy entities, receiving financial support | | Number | 0 | 1 000 | Q4 | 2025 | Grant decisions on providing financial support to at least 1 000 social economy entities shall be issued. The grant agreements with the social economy entities shall include the condition that the employment in this entity is maintained for at least 12 months. |
| 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:<br>- 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;<br>- establishing rules on remote work in agreement between the employer and employees' representatives;<br>- including specific cases in which remote work could be performed at the employer's request (such as during extraordinary circumstances);<br>- establishing an obligation for the employer to provide materials and tools necessary to perform remote work and/or the use of employees' private equipment;<br>- 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 |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | 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, Labour and Social Policy | | | | Q4 | 2024 | The objective of this report is to evaluate the effect of the amendments to the personal income tax on effective retirement age after two years from their introduction. This shall analyse the impact on labour market participation, on sustainability of the pension 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.<br>The analysis shall in particular assess whether it is possible to:<br>- integrate social and health long-term care,<br>- speed up the deinstitutionalisation of these services,<br>- put them under a single authority,<br>- reduce the fragmentation of care provision,<br>- revise the care-related benefits to enable undertaking employment,<br>- create a stable system of adequate financing of the long-term care services, especially the community-based and home care,<br>- introduce a quality framework on long-term care services (requirements for staff, equipment, admission of long-term care providers to the market).<br>The analysis shall be done in consultation with relevant stakeholders, including social partners dealing with long-term care provision, informal |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | 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 | Entry into force of legal acts and adoption of documents covering the reform priorities as identified in the strategic review of long-term care in Poland | Provision in legal act(s) indicating its entry into force and publication of documents related to the public expenditure review and long-term care quality framework | | | | Q4 | 2025 | Entry into force of legal acts covering the following reform priorities, as identified in the strategic review of long-term care in Poland:<br>1) define 'long-term care' in a way that is consistent across the country's care system as a whole;<br>2) define the concepts of 'informal carers' and 'informal care';<br>3) increase the financing of the long-term care system by introducing the 'senior voucher';<br>4) amend the legal provisions or adopt new provisions on quality standards for long-term care in the social assistance and health care system;<br>5) define the bodies responsible for coordination of the long-term care system, overall monitoring and evaluation of quality and information activities.<br><br>In addition to the changes in the legal framework, Poland shall take the following measures:<br>• adopt the public expenditure review to evaluate the state of public finances for long-term care;<br>• 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 | Reform of the State Labour Inspection | Provision in the legislative act indicating its entry into force | | | | Q4 | 2025 | Entry into force of a legistative act that shall provide for the following:<br>1) Empowering the State Labour Inspection to issue administrative decisions converting civil law contracts concluded |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | under the conditions of a labour code with employment contracts;<br>2) Allowing the exchange of data between the State Labour Inspection, the Social Insurance Institution (ZUS) and the National Revenue Administration (KAS) for inspection purposes;<br>3) Introducing the possibility for the State Labour Inspection to carry out remote inspections;<br>4) Introducing an obligation for the State Labour Inspection to prepare annual and long-term action plans for the targeted inspections based on a risk analysis;<br>5) Increasing at least two-fold the maximum amount of fine that the State Labour Inspection can impose in penalty notice proceedings. |
| A72G | A4.7 Limit the segmentation of the labour market | Milestone | Capacity building measures for the State Labour Inspection | Adoption of the set of actions aimed to increase the capacity of the State Labour Inspection | | | | Q2 | 2026 | A set of actions shall be adopted to increase the capacity of the State Labour Inspection, including:<br>1) The adoption of the multi-annual strategy on capacity building and working conditions which provides for:<br>• addressing the challenge of unfilled vacancies;<br>• roll out of IT tools to be used for remote inspections;<br>• training plan for the staff on the new laws, operating standards and IT tools;<br>• management methods and risk assessment tools to make the inspections targeted.<br>2) The adoption of the budget of the State Labour Inspection for 2026 with the overall increase of at least 10% in comparison to 2025;<br>3) Establishing an inter-institutional risk assessment taskforce with 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | participation of representatives of the State Labour Inspection, the Social Insurance Institution and the National Revenue Administration;<br>4) Launching an electronic data exchange channel between the State Labour Inspection (PIP), the Social Insurance Institution (ZUS) and the National Revenue Administration (KAS);<br>5) Conducting an audit of the IT security systems in the State Labour Inspection; and<br>6) The adoption of the order of the Chief Labour Inspector on the management methods and standards for labour inspections. |
| A73G | A5.1 Contribution to the Member State Compartment under the InvestEU programme | Milestone | Signature of the Contribution Agreement between the government of Poland and the European Commission | Signature of the Contribution Agreement | | | | Q4 | 2025 | Signature of the Contribution Agreement under the InvestEU between the government of Poland and the European Commission for an amount of EUR 339 305 938. |
| A74G | A5.1 Contribution to the Member State Compartment under the InvestEU programme | Target | Financing or investment operations approved by the InvestEU Investment Committee | | Percentage (%) | 0 | 100% | Q3 | 2026 | Financing or investment operations amounting to 100% of the total amount of resources allocated to the instrument shall have been approved by the InvestEU Investment Committee. |
| A75G | A6.1 Voluntary contribution to the EU Secure Connectivity Programme (IRIS$^2$) | Milestone | Signature of the Contribution Agreement between the government of Poland and the European Commission and assignment of a Voluntary Contribution to the EU Secure | Signature of the Contribution Agreement | | | | Q2 | 2026 | Signature of the Contribution Agreement between Poland and the European Commission. That Contribution Agreement shall include the activities that would be funded under the voluntary contribution.<br><br>Poland shall transfer EUR 500 000 000 to the EU Secure Connectivity Programme (IRIS$^2$). |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | Connectivity Programme (IRIS$^2$) | | | | | | | |

## 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

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). This measure consists in providing: (i) a grant programme for projects in the cultural and creative sector (CCS) and (ii) a fellowship programme for individuals in the CCS.

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

The objective of the reform is to facilitate the use of satellite data.

This measure consists in the adoption of a new law on space activities.

### A2.6.1 Investment in the National Satellite Information System (NSIS) and satellites

The objective of this investment is to facilitate the use of satellite Earth observation in Poland and ensure production and provision of processed Earth observation (EO) information.

The investment consists in the IT platform of the National Satellite Information System (NSIS) for monitoring services using satellite Earth observation and the construction of four satellites.

### A2.7.1 Investment – Security and Defence Fund

This measure aims at enhancing the resilience of the Polish economy by structurally adjusting the level of public support available to address market failures and inefficiencies within the security and defence sectors of the economy.

The measure shall consist of an equity injection of EUR 5 332 333 606 into a company (the "Fund") in order to finance defence and security investments as outlined below.

The Bank Gospodarstwa Krajowego (BGK) shall be empowered by law to set up and oversee the Fund. The law shall include the following elements:

a. A definition of the objectives of the Fund and of the eligible investment areas that the Fund can support: (i) development of protective buildings and civil protection infrastructure, (ii)

construction and modernisation of dual-use infrastructure, (iii) investments in cybersecurity and (iv) enterprise modernisation including R&D support.

b. The law shall specify that the Fund shall operate in line with the objectives of the Recovery and Resilience Facility. The law shall also include the requirement to ensure that the scope of the investments to be implemented shall be in line with what can be financed under the EU budget, including under the Treaty on the Functioning of the European Union.
c. The requirement that the Fund shall be a subsidiary of the BGK and that BGK will be the sole owner of the Fund. Part of the equity injected into the Fund shall be entrusted by the Fund to the BGK for providing loans to the final recipients and BGK shall manage these loan transactions directly. The remainder of the equity injected shall be dedicated to equity investments. BGK shall be involved in the investment decisions of the Fund for these equity investments.
d. The governance structure of the Fund, the composition and responsibilities of the various governance bodies, management bodies and the relevant investment committees and their nomination modalities.
e. The requirement that the investment decisions of the Fund shall be taken by the relevant bodies and approved by a majority of votes from members who are independent from the Government of Poland.
f. The requirement for the Fund to apply BGK's audit and control system that was positively assessed by the Commission in accordance with Article 157 of Regulation (EU, Euratom) 2024/2509.
g. The requirement that the equity injected in the Fund shall be used based on an investment policy.

The investment policy for the use of the equity injected in the Fund shall include the following elements:

1. The description of the investment areas for the Fund, in line with the eligible areas established in the law.
2. The description of the financial products, including loans and equity, the objectives of the Fund, the way how the Fund will provide the support and the expected eligible final recipients that the Fund shall initially support. Those financial products shall be in line with the law establishing the Fund, including with what can be financed under the EU budget.
3. The envisaged timeline for the steps for implementing the initial investments.
4. The application of the *do no significant harm principle* (DNSH) as set out in the DNSH Technical Guidance (2021/C58/01):
    i. For loans or equivalent instruments, 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[13], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the

[13] 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); (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) aircrafts used for civil protection or firefighting and special purpose vehicles that are based on the best available levels of environmental performance in the sector; and (d) the construction of new road connections, bridges and/or tunnels with an individual length of less than 20 kilometres and renovation of roads, bridges and/or tunnels.

relevant benchmarks[14], (iii) activities and assets related to waste landfills, incinerators[15] and mechanical biological treatment plants[16].

ii. For equity, the investment policy shall exclude companies with a substantial focus[17] in the following sectors: (i) fossil fuel-based energy production and related activities[18]; (ii) energy-intensive and/or high CO2-emitting industries[19]; (iii) production, rental, or sale of polluting vehicles[20]; (iv) waste collection, waste treatment and disposal[21], (v) processing of nuclear fuel, production of nuclear energy. Furthermore, the investment policy shall require compliance with the relevant EU and national environmental legislation of the final recipients of the Facility.

14 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.

15 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.

16 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.

17 It is considered that a Final Beneficiary has a "substantial focus" on a sector or business activity if gross revenue generated from the restricted sector or activity exceeds 50% of the gross revenue.

18 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.

19 Including activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks. 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.

20 Polluting vehicles are defined as non-zero-emission vehicles. This exclusion does not apply to aircrafts used for civil protection or firefighting and special purpose vehicles that are based on the best available levels of environmental performance in the sector.

21 This exclusion does not apply to actions 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.

## 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 |
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| | | | | | 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:<br><br>- Identifying key medium to long-term challenges in the CCS, including lessons learnt from the Covid-19 crisis;<br>- Ensure compliance with EU general principles including gender equality and non-discrimination is addressed in the projects to be supported;<br>- Identifying the potential for green and digital tools and platforms to address these challenges;<br>- 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.<br><br>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 stimulate their development | 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 selection committee | | | | Q4 | 2022 | The Ministry of Culture and National Heritage shall adopt and publish the selection criteria to support SMEs, cultural institutions and NGOs in creating projects within the cultural and creative sectors (CCS). |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | 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.<br><br>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:<br>a) give preference to projects that are likely to have a lasting impact in the digital and green transitions in the CCS;<br>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;<br>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.<br><br>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 | Target | Number of signed contracts for projects in the cultural and creative sectors (CCS) | | Number | 0 | 1 873 | Q4 | 2025 | 1 873 contracts shall be signed for projects 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 | Target | Number of fellowships awarded in the cultural and creative sectors (CCS) | | Number | 0 | 945 | Q4 | 2025 | 945 fellowships shall be awarded to individuals in the cultural and creative sectors (CCS). |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| A7L | A2.6 Reform 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 | Provision in the law indicating its entry into force | | | | Q4 | 2025 | 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 disseminate knowledge about satellite data, and promote its use, including organizing training for 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. |
| A8L | A2.6.1 Investment in the National Satellite Information System (NSIS) and satellites | Milestone | National Satellite Information System (NSIS) | Online availability of the National Satellite Information System (NSIS) | | | | Q2 | 2025 | The National Satellite Information System (NSIS) shall become available online. |
| A11L | A2.6.1 Investment in the National Satellite Information System (NSIS) and satellites | Target | Construction of four satellites | | Number | 0 | 4 | Q2 | 2026 | Number of satellites constructed, along with the delivery of the ground segment and payment for the launch. The launch contract shall be signed by the contractor and the beneficiary. |
| A12L | A2.7.1 Security and Defence Fund | Milestone | Establishment of the legal framework for the Fund | Provision in the law indicating its entry into force | | | | Q3 | 2025 | Entry into force of the law establishing the legal framework for the Fund. The law shall incorporate the elements that are included in the description of the measure. |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| A13L | A2.7.1 Security and Defence Fund | Milestone | Adoption of the Investment Policy | Adoption of the Investment Policy | | | | Q4 | 2025 | BGK and/or the Fund shall adopt an investment policy for the use of the injected equity. The investment policy shall incorporate the elements that are included in the description of the measure. |
| A14L | A2.7.1 Security and Defence Fund | Milestone | Equity injection | Certificate of transfer | | | | Q3 | 2026 | EUR 5 332 333 606 in equity shall be injected into the Fund.<br><br>Any necessary agreements established in the law for the implementation of this measure shall have entered into force.<br><br>Beyond the equity injection into the Fund which constitutes the RRF investment, Poland shall transmit a report outlining the actions taken by the Fund by 16 August 2026 to implement the investment policy, including the steps taken for the implementation of the financial products that the additional equity is expected to initially support, as well as the expected steps to be taken for further implementing those products. |

## 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"* 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. For biomass solid fuels, the regulation shall set quality standards solely for those intended for household use, including wood pellets. Further to the banning of low-quality coal for domestic heating enacted in 2018, this amendment shall also set minimum standards for solid fuels.

### 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. This investment consists in agreements signed for heat generation installations for district heating.

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

The objective of the investment is to increase the energy efficiency in single family residential buildings. The investment consists in support for (i) the replacement of heat sources; or (ii) thermal modernisation of single family buildings; or (iii) renewable energy sources installation.

### B1.1.3 Thermal modernization of educational institutions

The objective of this investment is to increase the energy efficiency of educational institutions. This measure consists in contracts signed for installations or modernisations of heat sources, installations of renewable energy sources, or thermal modernizations in buildings of educational institutions.

### B1.1.4 Increasing the energy efficiency of social activity facilities

The objective of this investment is to increase the energy efficiency of social activity facilities. This measure consists in the thermo-modernization of social activity facilities (libraries, cultural or community centres), which can include the installation of heat sources and/or renewable energy sources.

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

The objective of this investment is to increase the energy efficiency of multi-apartment buildings. The investment consists in the (i) thermal modernisation of multi-apartment residential buildings; or (ii) the installation of renewable energy sources in such buildings.

**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 aims to develop renewable hydrogen or hydrogen produced from electrolysers and 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 investment consists of two actions.

First, an investment consisting of the design and construction of a hydrogen-powered railway passenger vehicle prototype and/or the expansion of production capacity of hydrogen-powered vehicles.

Second, a public investment in a subsidy Scheme shall take place, in order to incentivise private investment and improve access to finance in Poland's renewable and low-carbon hydrogen production sector. 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 514 105 514 of subsidies.[22]

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[23], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas

[22] 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.

[23] Except for (a) 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), (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.

emissions that are not lower than the relevant benchmarks[24], (iii) activities and assets related to waste landfills, incinerators[25] and mechanical biological treatment plants[26] 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.

[24] 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.

[25] 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.

[26] 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 facilitate the development of offshore wind infrastructure. The investment consists in the construction of a new terminal for offshore wind installations and the upgrading or extension of facilities in the ports of Łeba, Ustka and Darłowo for servicing and maintenance of offshore wind installations.

### 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 wastewater or water supply infrastructures in rural areas

The objective of this investment is to increase the availability of water and sewerage infrastructure in rural areas. This measure consists in supporting the construction or extension or modernisation of water supply or wastewater disposal systems.

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

### 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 | | | | 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. |

| 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 | |
| | | | | involvement of the banking sector providing loans combined with grants; (b) low-income households; (c) lowest-income households. | | | | | | 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. |
| 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 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. |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| 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 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 intended for household use, including wood pellets. |
| B7G | B1.1.1 Investments in heat sources in district heating systems | Target | T1 - Heat sources in district heating systems | | Number | 0 | 23 | Q2 | 2026 | Agreements signed for heat generation installations for district heating.<br>Compliance with the DNSH principle shall be demonstrated by the following provisions in the agreements:<br>- Supported heat generation installations shall not exceed the threshold of 250g of CO2/kWh of energy.<br>- In case of installations using bioenergy, these shall comply with article 29(2) to article 29(7) of Directive 2018/2001.<br>- No supported installation shall use fuel derived from waste. |
| 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.<br>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<br>In case of support for gas-fired boilers, these shall be deployed in line with the Annex III of the Commission 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | 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. |
| B9G | B1.1.2 Replacement of heat sources and improvement of energy efficiency in single family residential buildings | Target | Heat source replacement, RES installed and thermal modernizations | | Number | 0 | 465 000 | Q2 | 2026 | Number of single family buildings with replaced heat sources; or installed renewable energy sources; or thermaly modernised.<br>In addition, at the level of the investment, gas-fired boilers shall not represent more than 40% of the overall number of heat source replacements. |
| 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. Investments shall be supported under the Clean Air Priority Programme. |
| B12G | B1.1.3 Thermal modernisation of educational institutions | Target | Number of buildings of educational institutions with contracts signed for installations or modernisations of heat sources, installations of renewable energy sources, or thermal modernizations. | | Number | 0 | 492 | Q2 | 2026 | Number of buildings of educational institutions with contracts signed for installations or modernisations of heat sources, installations of renewable energy sources, and/or thermal modernizations.<br><br>The call shall exclude fossil fuel heat sources from the implementation of projects. |
| B15G | B1.1.4 Increasing the energy efficiency of social activity facilities | Target | Thermo-modernisation of social activity facilities | | Number | 0 | 150 | Q2 | 2026 | Number of thermo-modernised social activity facilities (libraries, cultural or community centres). This can include the installation of heat sources and/or |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | renewable energy sources. The rules of procedures for the selection of projects shall specify that the replacement of heat sources for gas boilers is not eligible. |
| 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.<br>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 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 | 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 defining rules for hydrogen infrastructure and markets design aimed at supporting the market uptake of renewable and low-carbon hydrogen, integration of hydrogen |

| 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 | |
| | other decarbonised gases | | | | | | | | | 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 be in line with the EU hydrogen strategy. |
| B20G | B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport | Target | Research and innovation project(s) | | Number | 0 | 1 | Q2 | 2026 | The investment shall consist of the design and construction of a hydrogen-powered railway passenger vehicle prototype and/or the expansion of production capacity of hydrogen-powered vehicles. |
| 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. |
| B21dG | B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport | Target | Legal agreements signed with final beneficiaries | | Percentages | 0 | 100% | Q3 | 2025 | 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 | | | | Q4 | 2025 | Poland shall transfer EUR 514 105 514 to BGK for the Scheme. |
| B37G | B2.2.3 Construction of offshore terminal infrastructure | Milestone | Construction of a new terminal for offshore wind installations | Construction works and terminal preliminary lease agreement | | | | Q3 | 2026 | A copy of the site manager's entry in the site logbook confirming the execution of construction works, or a copy of the final acceptance protocol signed by the contractor(s) and the contracting entity(ies) shall be provided 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 |
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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | construction works of the new terminal for offshore wind installations (accommodating at least two offshore jack-up vessels).<br><br>Legally binding preliminary lease agreement(s) shall be signed, ensuring the main use of the terminal for the installation of offshore wind installations. |
| B38G | B2.2.3 Construction of offshore terminal infrastructure | Target | Construction works for upgrading / extending facilities in the ports of Łeba, Ustka and Darłowo | | Number | 0 | 3 | Q2 | 2026 | A copy of the site manager's entry in the site logbook confirming the execution of construction works, or a copy of the final acceptance protocol signed by the contractor(s) and the contracting entity(ies) shall be provided for the upgrading or extension works of facilities in the ports of Łeba, Ustka, and Darłowo for servicing and maintenance of offshore wind installations.<br><br>Legally binding arrangement(s) shall be concluded for the use of port facilities (including at least one of the following: land, terminals, or berths) with offshore wind farm developers, for the purpose of servicing and maintaining offshore wind installations. |
| 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.<br>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. |

| 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 | |
| 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 or water supply infrastructures in rural areas | Target | Support for wastewater or water supply | | Number | 0 | 150 | Q4 | 2025 | Protocol of acceptance issued for the construction, extension or modernisation of water supply or wastewater disposal systems. |
| B41aG | B3.1.1 Investments in wastewater or water supply infrastructures in rural areas | Target | Support for wastewater or water supply | | Number | 150 | 467 | Q2 | 2026 | Protocol of acceptance issued for the construction, extension or modernisation of water supply or wastewater disposal systems. |
| 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 | 632 | Q3 | 2023 | Number of multi-apartment buildings that have been thermo-modernized or equipped with renewable energy installations.<br><br>Investments shall be supported under the TERMO programme. |
| B43G | B1.1.5 Investments in energy efficiency of multi-apartment residential buildings | Target | T2 – Renewable energy installations or thermal modernisations in multi-apartment buildings | | Number | 632 | 5 756 | Q2 | 2026 | Number of multi-apartment buildings that have been thermo-modernised or equipped with renewable energy installations. |

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

### 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[27]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[28]; (iii) activities related to waste

[27] 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).

[28] 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[29] and mechanical biological treatment plants[30]; 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 support offshore wind energy and reduce the impact of the allocation constraints on the electricity market. This measure consists in: (i) the adoption of regulations regarding offshore power stations, (ii) the publication of the results of contract(s) for difference (CfD) auction for electricity from offshore wind capacity, (iii) amendments of the rules of the balancing market to include the explicit procurement of balancing capacities (reserves) before the single day ahead coupling (SDAC) and (iv) a study on measures to limit allocation constraints in the Polish electricity system.

**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 post-industrial areas and of hazardous materials lingering in Polish marine areas. This measure consists in legal changes to facilitate a comprehensive elimination of the negative environmental impact of specific large-scale post-industrial areas as well as legal changes in the area of handling hazardous materials.

**B3.2.1 Investments in risk neutralisation and the restoration of onshore and offshore sites**

The objective of the investment is to remove the threat to human health and life posed by the presence of pollutants or hazardous substances in onshore and offshore sites. This measure consists in the publication of documentation for investments related to pre-defined onshore and offshore sites in the Republic of Poland that are exposed to the presence of pollutants or hazardous substances.

[29] 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.

[30] 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.

**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 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[31]; (ii) activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[32]; (iii) activities related to waste landfills, incinerators[33] and mechanical biological treatment plants[34]; 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 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 support the green transition in urban areas. This measure consists in supporting projects in cities under the Green Urban Transformation Instrument.

[31] 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).

[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 EU Emissions Trading System, as set out in the Commission Implementing Regulation (EU) 2021/447.

[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.

**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 housing projects**

The objective of the investment is to increase the supply of housing.

This measure consists in the construction or renovation of buildings forming part of the municipalities' residential stock, protected dwellings and rental apartments created with the participation of a municipality or an inter-municipal association by investors other than the municipality.

**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 |
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| | | | | | 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 | 13 | 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 |
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| | | | | | 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. 82-83 of the Offshore Wind Act.<br>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 | Results from contracts for difference auction for offshore wind | Publication of results | | | | Q4 | 2025 | Results from contract(s) for difference (CfD) auction conducted for at least 4GW of offshore wind capacity shall be published. |
| 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. |
| B6aL | B2.3 Support for investment in offshore wind farms | Milestone | Study on measures to limit allocation constraints in the Polish electricity system | Publication on the energy regulator website of a study on measures to limit allocation constraints in the Polish electricity system | | | | Q4 | 2025 | A study on measures to limit allocation constraints in the Polish electricity system shall be carried out and published by the energy regulator on its website. The study shall contain an assessment of the use of allocation constrains since the adoption of the reform in B6L, the reasoning for their use, the impact of existing measures to limit allocation constraints and shall recommend additional measures to reduce to the maximum possible extent the use of allocation constraints in the Polish electricity system. |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| 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.<br>It is a form of pilotage for pre-defined locations.<br>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.<br>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 legal act(s) in area of hazardous materials lingering in the marine areas of the Republic of Poland | Provision in the legal act(s) indicating their entry into force | | | | Q2 | 2025 | Entry into force of legal act(s), which shall provide for:<br>- description of the competences of public authorities in matters related to the disposal of hazardous materials in the marine areas of the Republic of Poland;<br>- an obligation to develop an annual plan on 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | subject of hazardous materials lingering in marine areas of the Republic of Poland;<br>- a definition of sunk hazardous materials, establishment of a register of such hazardous materials, an obligation to report discovered or identified hazardous materials. |
| B16L | B3.2.1 Investments in risk neutralisation and the restoration of onshore and offshore sites | Target | Documentation for investments related to onshore and offshore sites that are exposed to the presence of pollutants or hazardous substances | | Number | 0 | 9 | Q3 | 2026 | Documentation published related to investments in risk neutralisation and restoration of five pre-defined onshore sites and four pre-defined offshore sites that are exposed to the presence of pollutants or hazardous substances:<br>a) for each onshore site, an assessment of the state of the environment; and<br>b) for each offshore site, neutralisation plans containing the planned methods for neutralising flooded hazardous material, taking into account the impact of the planned activities and their effects on the state of the marine environment. |
| 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.<br>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 |

| 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 | |
| | | | | | | | | | | 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.<br>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.<br>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. |
| B24L | B3.4 Enabling framework for green transition investments in urban areas | Milestone | Entry into force of a law that shall aim at supporting the capacity of urban areas in investing in the green transition | 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. The law may provide for a reasonable transitional period for the effective application of certain urban adaptation obligations. |
| 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 |

| 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 | |
| | | | | | | | | | | 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.<br><br>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 loan contracts | | Number | 0 | 201 | Q4 | 2024 | 201 loan contracts signed under the Green Urban Transformation Instrument. |
| B27aL | B3.4.1 Investments in a green transformation of cities | Target | T2 - Projects under the Green Urban Transformation Instrument | | Number | 0 | 1 033 | Q3 | 2026 | Occupancy permit, notification of completion, final acceptance protocol, delivery report or equivalent shall be issued for 1 033 projects. |
| 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 | Provision in the act amending the Act of 8 December 2006 on financial support for the creation of residential premises for rent, | | | | 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. |

| 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 homeless, heating plants and temporary premises, and resulting changes in other acts | sheltered housing, night shelters, shelters for the homeless, heating plants and temporary premises, and resulting changes in other acts indicating its entry into force | | | | | | |
| B30L | B3.5.1 Investment in housing projects | Target | Construction or renovation of buildings | | Number | 0 | 220 | Q2 | 2026 | Number of buildings constructed or renovated.<br><br>The call shall specify that the following types of projects are supported: dwellings forming part of the municipality's residential stock, protected dwellings and rental apartments created with the participation of a municipality or an inter-municipal association by investors other than the municipality. |
| 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:<br>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.<br>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.<br>3. Amendments of legislative acts concerning energy market shall implement provisions on new renewable energy communities, which shall ensure that final |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | customers, in particular household customers, are entitled to participate in a renewable energy community.<br>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.<br>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.<br>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 | Milestone | Entry into force of a regulation laying down a plan of renewables auctions | 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 |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | renewable energy sources | | for the years 2022 - 2027 | | | | | | | 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. |
| 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:<br>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. |

| 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 | |
| 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 in offshore wind farms | 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 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

#### 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 Access to broadband network

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

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

The objective of this reform is to support the digitalisation in Poland. This measure consists in (i) amending the act on computerisation of activities performed by public entities, (ii) amending the act on tax on goods and services with regard to the use of structured invoices, (iii) defining binding standards for equipping schools with digital infrastructure and (iv) the creation of the Digital Competence Development Program.

**C2.1.1 Public e-services and IT solutions for public administration**

The objective of this investment is to expand public e-services.This measure consists in the following projects:

- new public e-services made available online or e-services integrated into mObywatel application;
- launching or expanding of public IT systems;
- making available electronic document management systems to beneficiaries for production use and launching of the SaaS2 EZD RP cloud service;
- launching of national e-invoice system;
- launching of new or upgraded e-services in the e-Tax Office service.

**C2.1.2 Digital technologies in school education – portable devices**

The objective of this investment is to supply schools in Poland with ICT equipment to expand the use of digital technologies in school education. This measure consists in the provision of portable devices to schools or through school managing authorities and vouchers for portable computers.

**C2.1.3 E-competences**

The objective of this investment is to increase the level of digital competences in society. This measure consists in providing trainings in digital competences and establishing a Digital Competence Development Centre.

**C3.1 Enhancing the cybersecurity**

The objective of this reform is to increase the capacity of the national cybersecurity system. This measure consists in the adoption of the amendment of the law on cybersecurity.

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

The objective of this investment is to expand cybersecurity solutions in Poland. This measure consists in: (i) actions in cybersecurity; (ii) constructing one data centre building; (iii) delivering equipment for law enforcement services and (iv) launch of infrastructure or service data processing solutions.

## 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. |
| C5aG | C1.1.1 Access to broadband network | Milestone | Contracts signed with broadband providers | Contracts signed | | | | Q4 | 2025 | Contracts shall be signed with broadband providers, to make broadband available to 521 000 residential units. |
| C6G | C1.1.1 Access to broadband network | Milestone | Share of residential units with access to 100 Mb/s broadband | Share of residential units with access to broadband | | | | Q3 | 2026 | The share of residential units with access to at least 100 Mb/s-speed broadband in Poland shall reach at least 86%. |
| C6aG | C1.1.1 Access to broadband network | Target | Local Area Network (LAN) in schools | | Number | 0 | 2 000 | Q2 | 2026 | LAN connection installed in at least 2 000 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 | |
| C7G | C2.1 Scaling up digital applications in the public sphere, the economy and society | Milestone | Computerisation of the activities of entities performing public tasks | Provision indicating the entry into force | | | | Q4 | 2024 | Entry into force of the amendment to the act on computerisation of the activities of entities performing public tasks with regard to: (i) allowing for the creation of the State Information Architecture, (ii) introducing the Committee for Digital Affairs, (iii) providing the legal basis for adoption of a strategy of state informatization and (iv) introducing a system for the inventory of ICT systems. |
| C8G | C2.1 Scaling up digital applications in the public sphere, the economy and society | Milestone | Use of structured invoices | Provision indicating the entry into force | | | | Q4 | 2025 | Entry into force of the amendment(s) to the act on tax on goods and services with regard to the use of structured invoices for taxpayers whose total value of sales including the amount of tax, documented by those invoices issued in a given month exceeds 10 000 PLN.<br><br>A transition period may be applied so that the use of structured invoices for these taxpayers is mandatory starting from 1 April 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.<br><br>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 |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | with a wide group of stakeholders, and shall ensure a minimum level of Information and Computer Technology (ICT) equipment for every school in Poland. |
| 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.<br><br>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. |

| 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 | |
| C12G | C2.1.1 Public e-services and IT solutions for public administration | Target | Public e-services | | Number | 0 | 69 | Q2 | 2026 | New public e-services shall be made available online or e-services shall be integrated into the mObywatel application. |
| C13aG | C2.1.1 Public e-services and IT solutions for public administration | Target | Public IT systems | | Number | 0 | 6 | Q2 | 2026 | At least 6 public IT systems shall be launched or expanded. |
| C13bG | C2.1.1 Public e-services and IT solutions for public administration | Milestone | Digitisation of the public administration | Electronic document management systems available | | | | Q2 | 2026 | Electronic document management systems shall be made available for production use in 2 000 beneficiaries.<br>The SaaS2 EZD RP cloud service, with a capacity to connect approximately 300 000 users shall be launched. |
| C13cG | C2.1.1 Public e-services and IT solutions forpublic administration | Milestone | Launch of the national e-invoice system | Launch of the national e-invoice system | | | | Q2 | 2026 | The national e-invoice system shall be launched. |
| C13dG | C2.1.1 Public e-services and IT solutions for public administration | Target | Launch of either new or upgraded e-services in the e-Tax Office | | Number | 0 | 33 | Q2 | 2026 | 33 new or upgraded e-services shall be launched in the e-Tax Office. |
| C14G | C2.1.2 Digital technologies in school education – portable devices | Target | Vouchers for portable computers | | Number | 0 | 533 658 | Q4 | 2025 | At least 533 658 vouchers (discount codes) for portable computers shall be issued. |
| C15G | C2.1.2 Digital technologies in school education – portable devices | Target | Portable devices delivered | | Number | 0 | 16 500 | Q1 | 2026 | Delivery of portable devices (laptops, browser laptops or tablets) to 16 500 schools, directly or through school managing authorities, as shown in acceptance protocols. |

| 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 | |
| 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.<br><br>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:<br>- Research and analytical function<br>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.<br>- Test and implementation function<br>This function shall involve tests in the 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.<br>- Education and popularisation function.<br>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. |
| C20G | C2.1.3 E-competences | Target | Trainings on digital competences | | Number | 0 | 250 000 | Q2 | 2026 | 250 000 certificates issued for trainings on digital competences. |

| 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 | |
| C21G | C3.1 Enhancing the cybersecurity | Milestone | Amendment of the law on cybersecurity | Provision in the amendment of the law indicating the entry into force | | | | Q4 | 2025 | Entry into force of an amendment to the law on cybersecurity introducing sectoral Computer Security Incident Response Teams and expanding the group of entities included in "the ICT system supporting cooperation within the national cybersecurity system". |
| C23G | C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services | Milestone | Actions in cybersecurity | Actions in cybersecurity | | | | Q2 | 2026 | - Four sectoral computer security incident response teams shall be administratively established.<br><br>- "The ICT system supporting cooperation within the national cybersecurity system" shall be made available to additional 385 beneficiaries.<br><br>- EUR 197 214 464 shall be disbursed to at least 608 entities for investments in cybersecurity. |
| C25G | C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services | Target | Construction of a data centre building | | Number | 0 | 1 | Q3 | 2026 | One data centre building shall be constructed. Contract(s) shall be signed for this data centre building to be powered by renewable energy sources. |
| C26G | C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services | Milestone | Delivery of equipment for law enforcement services | Delivery protocols | | | | Q1 | 2026 | The following equipment shall be delivered:<br>- 13 630 Mobile Data Terminals (MDT) with software for Police;<br>- 30 mobile points for Border Guard;<br>- one self-sustaining mobile medical point for medical, biochemical, radiological or natural disaster risks. |
| C27G | C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the | Milestone | Important Project of Common European Interest (IPCEI): Selection of Next | 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 |

| 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 | | Generation Cloud projects and signature of contracts | | | | | | | Next Generation Cloud solutions in Poland. |
| 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): Infrastructure or service data processing solutions | | Number | 0 | 5 | Q1 | 2025 | At least five infrastructure or service data processing solutions shall be launched. |

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

### 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 key 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 Digital technologies in teaching

The objective of this investment is to increase the volume of ICT equipment and infrastructure in schools. This measure consists in (i) the delivery of ICT kits for remote teaching and (ii) the delivery of Artificial Intelligence (AI) or Science, Technology, Engineering and Mathematics (STEM) laboratories.

### C4.1.1 Support for advanced digital transformation

This measure shall consist of a public investment in a Facility, the Polish Fund for Advanced Digital Transformation Support in order to incentivise private investment and improve access to finance to support advanced digital transformation in Poland. The Facility shall operate by providing loans directly to the private sector, as well as to public sector entities engaged in similar activities.

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

- BGK direct line 1: this line shall provide direct loans to undertakings to cover the costs of investments in smart energy grids.
- BGK direct line 2: this line shall provide direct loans to undertakings to cover the costs of investments in advanced digital technologies.
- BGK direct line 3: this line shall provide direct loans to undertakings to cover the costs of investments in ICT infrastructure (including large-scale computer equipment).

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 (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[35], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[36], (iii) activities and assets related to waste landfills, incinerators[37] and mechanical biological treatment plants[38]. 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:
    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

[35]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.

[36] 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.

[37] 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.

[38] 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.

shall also verify the legality of the transactions and that the conditions of the applicable Implementing Agreement are being respected.

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

The measure shall also include the publication of a guide on cloud computing for businesses. This guide shall be a compendium of knowledge (including frequently asked questions) on the use of 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, cybersecurity, energy efficiency and the development of digital competences and cloud skills.

## 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)removing key 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 remove the following key barriers to the implementation of 5G networks: 1) Excessively complicated procedure concerning allocation of frequencies for the purpose of the 5G network development, 2) Insufficient definition of concepts relevant to the implementation of the 5G network, 3) Excessive bureaucratization of administrative procedures, 4) Limitation in accessing public technical infrastructure, 5) Insufficient regulatory solutions supporting 5G network development. |
| 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 | 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 |

| 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 | |
| | | | investments in ICT and defining the directions of digitization of the education system process in the short and long term | | | | | | | policy and activities undertaken in the area of digitalisation of education in the short, medium and long term.<br><br>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 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.<br><br>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 |

| 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 | |
| | | | | | | | | | | with different stakeholders and social partners.<br><br>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.<br><br>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 Digital technologies in teaching | Target | ICT kits for remote teaching delivered | | Number | 0 | 13 900 | Q2 | 2026 | Delivery of ICT kits for remote teaching to 13 900 schools, directly or through school managing authorities, as shown in acceptance protocols. |
| C13aL | C2.2.1 Digital technologies in teaching | Milestone | Framework agreement(s) for Artificial Intelligence (AI) or Science, Technology, Engineering and Mathematics (STEM) laboratories | | | | | Q1 | 2026 | Signature of framework agreement(s) for the delivery of Artificial Intelligence (AI) or Science, Technology, Engineering and Mathematics (STEM) laboratories. |
| C13L | C2.2.1 Digital technologies in teaching | Target | Artificial Intelligence (AI) or Science, Technology, Engineering and Mathematics (STEM) laboratories delivered | | Number | 0 | 16 000 | Q3 | 2026 | Delivery of AI or STEM laboratories to 16 000 schools, directly or through school managing authorities, as shown in acceptance protocols. |

| 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 | |
| C15L | C4.1.1 Support for advanced digital transformation | Milestone | Guide on the cloud computing for businesses | 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 cloud computing for businesses. This guide shall be a compendium of knowledge (including frequently asked questions) on the use of cloud computing in the digital transformation of businesses. |
| C16L | C4.1.1 Support for advanced digital transformation | Milestone | Implementing Agreement | Entry into force of the Implementing Agreement | | | | Q1 | 2025 | Entry into force of the Implementing Agreement between the minister responsible for computerisation and Bank Gospodarstwa Krajowego. |
| C17L | C4.1.1 Support for advanced digital transformation | Target | Legal agreements signed with final beneficiaries | | % | 0 | 100% | Q3 | 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).<br><br>At least 40% of this financing shall contribute to digital objectives using the methodology in Annex VII of the RRF Regulation. |
| C18L | C4.1.1 Support for advanced digital transformation | Milestone | Ministry has completed the investment | Certificate of transfer | | | | Q3 | 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 specialised 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 have 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 ensure the quality and accessibility of healthcare services as well as changes to structure and financial management of hospitals. This measure consists in the adoption of legislation for: (i) rationalisation of the structure of healthcare provisions in the given area (ii) increasing coordinated care at the level of primary care, (iii) creation of the National Oncological Network and the National Cardiological Network, (iv) increasing quality and patient safety in the health care system and (v) enabling the provision of e-health services.

#### D1.1.1 Modernisation of highly specialised care centres and other healthcare providers

The objective of this investment is to support the modernisation of medical entities that entered into the National Oncological Network or the National Cardiological Network. This measure consists in the delivery of medical equipment or construction or reconstruction works in the selected hospitals based on adopted criteria.

**D1.1.2 Digital transformation of healthcare**

The objective of the investment is to digitalise healthcare. This measure consists in introducing different types of new digital health services for patients or doctors.

**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 and increasing admissions to medical studies**

The objective of the investment is to increase the capacity of medical teaching facilities and support students taking part in medical studies. This measure consists in: (i) adoption of a temporary system of incentives for students to take up studying in selected medical faculties, (ii) providing scholarships or co-financing for medical students, (iii) construction or renovation or retrofitting of libraries, student dormitories or facilities used for medical education.

**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 support research and development in the medical and health fields. This measure consists in: (i) supporting research projects in the biomedical sector, (ii) establishing new Clinical Trial Support Centres or funding activities of the existing ones and (iii) creating an electronic communication platform for the Polish Clinical Trial Network.

**D4.1.1 Increasing long-term care provision by modernisation of medical entities at district level**

The objective of the investment is to increase the provision of long-term care. This measure consists in construction or renovation works or purchase of equipment for district hospitals providing long-term care or geriatric care.

## 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 legal acts on the rationalisation of the structure of healthcare provision in the given area | Provisions in the legal acts indicating their entry into force | | | | Q4 | 2025 | Entry into force of the legal acts that shall provide for:<br>- change of the scope of healthcare services provided by hospitals to rationalise the structure of healthcare provision in the given area, on the basis of the national or regional transformation plans and the map of health needs;<br>- assessment of the impact of proposed tariffs in view of increasing the share of ambulatory care services;<br>- establishment of conditions and criteria for recovery plans for indebted hospitals;<br>- introduction of financial benefits from the National Health Fund for hospitals achieving quality performance indicators. The legal act may allow for a reasonable transition period for mandatory application of correction coefficients for indicators as from 1 July 2026;<br>- introduction of a requirement that the recovery plan shall contain training for management staff on restructuring processes in healthcare entities. |
| 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, | 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:<br>- preventive health care (task fee); |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | followed by financial provisions (including amendments to contracts), allowing for national-wide implementation | | | | | | | - expected health outcomes and quality of care (incentives introduction); and<br>- the chronic care disease management programme and care coordinator.<br><br>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:<br>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”);<br>2) accreditation: a framework for the external evaluation of the quality of health care and patient safety in hospitals;<br>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 adverse events;<br>4) medical registers: specifying the rules for creation and financing of medical registers and strengthening their role in ensuring quality in health care;<br>5) patients’ experience: establishing a |

| 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 | |
| | | | | | | | | | | framework for measuring patients' experience in relation to National Health Fund (NFZ) contracting provisions; and<br>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:<br>- 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;<br>- creating a new organizational structure and new model of cancer care management, including the monitoring centres;<br>- 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 law creating the National Cardiological Network | Provisions in the legal acts indicating the entry into force | | | | Q3 | 2025 | Entry into force of the legal acts that shall provide for:<br>- establishment of an organizational structure of the National Cardiological Network and cardiological care management; |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | - establishment of cardiological care for patients based on recommended diagnostic and therapeutic standards;<br>- establishment of the framework for the monitoring of quality of cardiological care within the National Cardiological Network. |
| D6G | D1.1 Improving the effectiveness, accessibility and quality of health services | Milestone | Entry into force of legal act(s) enabling provision of e-health services | Provision in legal act(s) indicating the entry into force | | | | Q1 | 2026 | Entry into force of legal act(s) that shall enable provision of e-health services: a tool for patient health analysis, an AI-based support tool for doctors, a medical data warehouse. |
| 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. |
| D9G | D1.1.1 Modernisation 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.<br>The categorisation criteria shall be based on:<br>- coverage (such as, covered population; covered benefits; need for timely access to care);<br>- equity (such as, equity in delivery and use);<br>- 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 | |
| | | | | | | | | | | - quality of care and<br>- availability of resources (such as, human resources and financial resources). |
| D10a G | D1.1.1 Modernisation of highly specialised care centres and other healthcare providers | Milestone | First call for proposals for hospitals (under the National Oncological Network) and specialised outpatient healthcare 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 specialised outpatient healthcare 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.<br><br>Investments in infrastructure or purchases of medical equipment shall 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:<br>- the support shall cover exclusively hospitals and specialised outpatient healthcare centres (AOS) qualified to the National Oncological Network that are part of the structures of these hospitals;<br>- selected investments, including the ones targeting the cooperating specialised outpatient care centres, shall not be supported by EU funds other than the RRF.<br><br>The support shall cover only the scope of activities related to the provision of health services financed by 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 | |
| | | | | | | | | | | National Health Fund and it shall not cover the commercial activities. |
| D13G | D1.1.1 Modernisation of highly specialised care centres and other healthcare providers | Target | Hospitals of the National Oncological Network with infrastructure investments or medical equipment purchased | | Number | 0 | 59 | Q2 | 2026 | Number of hospitals of the National Oncological Network with a certificate confirming construction or reconstruction works or a proof of delivery of medical equipment purchased. |
| D14G | D1.1.1 Modernisation of highly specialised care centres and other healthcare providers | Target | Hospitals of the National Cardiological Network with infrastructure investments or medical equipment purchased | | Number | 0 | 74 | Q2 | 2026 | Number of hospitals of the National Cardiological Network with a certificate confirming construction or reconstruction works or a proof of delivery of medical equipment purchased. |
| D15G | D1.1.2 Digital transformation of healthcare | Milestone | Launch of a tool for patient health analysis | Tool for patient health analysis launched | | | | Q1 | 2026 | A tool supporting the analysis of patients' health condition and aggregating data from devices performing medical or lifestyle measurements shall be made available in the Patient's Internet Account (Internetowe Konto Pacjenta) and in Gabinet.gov.pl. |
| D17G | D1.1.2 Digital transformation of healthcare | Milestone | Centre for digitalisation of medical documentation | Centre for digitalisation of medical documentation established | | | | Q1 | 2026 | A Centre for digitalisation of medical documentation shall be established and at least 300 hospitals from the hospital network shall be connected with an electronic repository for medical documentation. |
| D18G | D1.1.2 Digital transformation of healthcare | Milestone | Hospital discharge reports digitalised | 90% of discharge reports (karta informacyjna z leczenia szpitalnego) digitalised | | | | Q1 | 2026 | 90% of discharge reports (karta informacyjna z leczenia szpitalnego), from the hospital treatment paid by the National Health Fund, issued in 2023-2025 from at least 300 hospitals from the hospital network shall be available in digital form within 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 | |
| | | | | | | | | | | individual electronic health record (EHR). |
| D20G | D1.1.2 Digital transformation of healthcare | Target | New digital templates for medical documents | | Number | 0 | 9 | Q1 | 2026 | New digital templates for medical documents shall be made available for doctors. |
| D21G | D1.1.2 Digital transformation of healthcare | Milestone | Launch of an AI-based support tool for doctors | AI-based support tool for doctors launched | | | | Q1 | 2026 | An AI-based support tool for doctors shall be launched. The tool shall be made available in at least 300 hospitals from the hospital network. |
| 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 | Provision in the 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 at a university level (including students who started their studies before academic year 2021/2022) indicating its entry into force | | | | 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. 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.<br>Students who take advantage of the support shall be able to apply for a complete remission of the loan upon meeting the following conditions:<br>- 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<br>- 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. |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | 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. |
| 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 | Provision in the legislative Act on the profession of paramedic and the self-government of paramedics indicating its entry into force | | | | Q3 | 2022 | In order to improve the competences of paramedics, a legislative act shall enter into force and enable the creation of second-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. |
| 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:<br>1) increasing the flexibility of the postgraduate medical education process by introducing certified |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | 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,<br>2) introducing a central system for qualifying and allocating specialisation places,<br>3) relieving doctors by launching specialist training courses in the field of operational aid for nurses and paramedics,<br>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<br>5) transferring some competences from nurses to medical carers. |
| D29G | D2.1.1 Investments related to the modernisation and retrofitting of teaching facilities and increasing admissions to 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:<br>- granting scholarships, co-financing paid studies and financing the mentoring of students of nursing, midwifery and emergency medical services; and<br>- granting scholarships for students 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 |
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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | funding for studies and mentoring | | | | | | | the fields of medicine, medicine and dentistry, medical analytics, as well as pharmacy and physiotherapy.<br>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 and increasing admissions to medical studies | Target | Scholarships or co-financing for medical students | | Number | 0 | 140 | Q2 | 2026 | Number of framework agreements with medical schools of higher education to provide scholarships or co-financing of studies for at least 7 600 students shall be signed. The final payments to the medical schools of higher educations shall be made. |
| D31G | D2.1.1 Investments related to the modernisation and retrofitting of teaching facilities and increasing admissions to medical studies | Target | Teaching facilities, libraries or student dormitories constructed or reconstructed or renovated | | Number | 0 | 180 | Q2 | 2026 | Number of investment projects for construction or reconstruction or renovation or retrofitting of:<br>- facilities used for medical education or<br>- libraries or student dormitories. |
| D32G | 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 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:<br>- transparent rules, and<br>- additional facilities and mechanisms encouraging clinical trials in Poland and improving the quality and streamlining of clinical trials in Poland.<br>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 |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | 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 supported projects for research units and entrepreneurs in the biomedical sector | | Number | 0 | 60 | Q2 | 2026 | Reports for at least 60 supported projects for research units or entrepreneurs in the biomedical sector shall be signed by the beneficiary and the Medical Research Agency. Supported projects shall be provided in the field of pharmaceutical innovations, medical devices or 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 |
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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | solutions for medical and health purposes. |
| D37G | D3.1.1 Comprehensive development of research in the field of medical sciences and health sciences | Target | Grants for Clinical Trial Support Centres | | Number | 0 | 28 | Q2 | 2026 | Reports signed by the beneficiary and the Medical Research Agency:<br>- confirming the establishment of 10 Clinical Trial Support Centres (CTSC);<br>- confirming that the 18 existing CTSC received funding for at least one of the following activities:<br>- education or training for at least one out of three recipient groups: management teams, scientists and patients,<br>- preparing CTSC to carry out decentralized research (with the patient-centric approach),<br>- informing about clinical trials in society,<br>- modernising IT systems,<br>- modernising existing infrastructure,<br>- designing new processes, procedures and modifying the organizational structure in institutions or employees remuneration. |
| D38G | D4.1.1 Increasing long-term care by modernisation of medical entities at district level | Milestone | List of district hospitals selected for 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 support for the creation of long-term and geriatric beds shall be delivered.<br><br>The selection shall be based on a set of criteria which shall include local conditions for:<br>- demographic trends,<br>- population density,<br>- long-term care needs,<br>- long-term care/geriatric services saturation, |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | - quality of care, and<br>- compliance with restructuring plans or equivalent documents for a given hospital.<br><br>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. |
| D40G | D4.1.1 Increasing long-term care provision by modernisation of medical entities at district level | Target | Hospitals with investments in the area of long-term care or geriatric care | | Number | 0 | 76 | Q2 | 2026 | Number of hospitals with a certificate confirming construction or renovation works or with a proof of delivery of medical equipment purchased for the provision of long-term care or geriatric care. |

## 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:<br>- 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;<br>- eliminate inequalities in access to long-term health care services;<br>- improve working conditions for medical staff; and<br>- 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.<br>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

The objective of the measure is to reduce emissions of greenhouse gases and air pollutants from transport and to increase the share of alternative fuels.

This measure consists in (i) a law on the purchase of zero-emission buses (ii) support for the development of Sustainable Urban Mobility Plans ("SUMPs"), (iii) the introduction of a registration fee and an environmental fee for emissions-related vehicles in line with the "polluter pays" principle and (iv) a grant scheme for EV support, and (v) new registrations of electric vehicles.

### 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 buses and trams

The objective of this investment is to make the public transport cleaner and increasing its attractiveness vis-à-vis private cars. This measure consists in the acquisition of zero or low-emission buses and trams.

### E2.1 Enhance the competitiveness of the railways sector

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 reform also aims at enhancing viability of rail as compared to other transport modes 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 railway transport. This measure consists in works on at least 500 km of railways lines and 180 bottlenecks.

### E2.1.2 Railways passenger rolling stock

The objective of this investment is to increase the attractiveness and viability of railway transport. This measure consists in the delivery of rolling stock.

### E2.1.3 Intermodal projects

The objective of this investment is to support inter-modal transport. This measure consists in investments in intermodal terminals and rolling stock.

## 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 objective of this investment is to increase road transport safety including by promoting the use of tachographs. This measure consists in: (i) improvement of road safety hotspots (ii) the construction of bypasses and (iii) the installation of automatic road surveillance devices.

### E2.2.2 Digitalisation of transport

The objective of this investment is to introduce digital solutions to make railways and public transport more attractive and efficient. This measure consists in the installation or update of European Rail Traffic Management System (ERTMS) on-board-units, the installation of Dynamic Passenger Information Systems (SDIP), works on level crossing systems, and the introduction of automatic control of railway control points.

## 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 |
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| | | | | | 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 on the purchase of zero-emission buses | Provision in a law indicating its entry into force | | | | Q1 | 2025 | Entry into force of a law which shall impose a legal obligation (subject to specified exceptions) for municipalities with more than 100 000 inhabitants and entities contracted or entrusted by such municipalities to provide collective urban passenger transport services by road to purchase zero-emission buses when they carry out their services in municipalities above 100 000 inhabitants. |
| 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).<br>Those measures shall include:<br>- a new structure for SUMPs implementation support with a SUMP Steering Committee to stimulate the development and implementation of SUMPs;<br>- a SUMP competence centre within the Ministry of Infrastructure, which shall provide advisory and financial support to local government units;<br>- the Plenipotentiary for SUMP in the Ministry of Infrastructure.<br>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. |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| 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 | Provision in the legal act indicating its entry into force | | | | Q2 | 2026 | 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 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. |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| E4aG | E1.1 Increase in the use of environmentally friendly transport | Milestone | Grant scheme for EV support | Publication of the grant scheme(s) | | | | Q2 | 2025 | A call for applications shall be published for grant scheme(s) to support the purchase, rental or leasing of zero-emission electric vehicles of the M1, M2 and N1 category.<br><br>For M1 vehicles the support:<br>• shall not exceed PLN 40 000 per final recipient in case of natural persons and sole proprietors.<br>• shall not exceed PLN 40 000 per vehicle in case of national parks.<br><br>For M2 and N1 vehicles the support:<br>• shall be provided in the form of grants to sole proprietors, non-governmental organisations, care and educational institutions and centres, medical and educational facilities and national parks.<br>• shall not exceed PLN 600 000 per M2 vehicle, and PLN 70 000 per N1 vehicle. |
| E4cG | E1.1. Increase in the use of environmentally friendly transport | Milestone | Payment confirmations | Payment confirmations | | | | Q2 | 2026 | Payment confirmations for EUR 246 375 000 in grant disbursements under the EV support scheme. |
| E5G | E1.1 Increase in the use of environmentally friendly transport | Target | Cities with SUMPs adopted | | Number | 0 | 30 | Q2 | 2025 | Number of cities with an adopted Sustainable Urban Mobility Plan. |
| E7G | E1.1 Increase in the use of environmentally friendly transport | Target | Electric vehicles | | Number | 0 | 10 041 | Q2 | 2026 | The minimum number of electric vehicles newly registered in Poland (cars, buses or heavy-duty vehicles) after 1 February 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 |
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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| 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 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 |

| 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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| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| | | | | | | | | | | 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. |
| E14G | E1.1.2 Zero and low-emission buses and trams | Target | Zero-emission and low-emission buses and trams | | Number | 0 | 388 | Q3 | 2026 | At least 360 zero-emission or low-emission buses delivered as documented by a final acceptance protocol(s).<br>At least 28 trams delivered or declared ready for acceptance or confirmed by the final acceptance protocol. |
| 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. |
| 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 | Contracts signed | | | | Q4 | 2024 | Contracts signed for works on at least 500 km of railways lines. |

| 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 | |
| E18G | E2.1.1 Railways lines | Target | Works on 500 km of railways lines | | Number | 0 | 500 | Q3 | 2026 | Technical acceptance protocols (for at least one of the branches: infrastructure or signalling or energy) for works on at least 500 km of railway lines. |
| E18aG | E2.1.1 Railways lines | Target | Works on 180 bottlenecks | | Number | 0 | 180 | Q3 | 2026 | Technical acceptance protocols for works on at least 180 bottlenecks. |
| E19G | E2.1.2 Railways passenger rolling stock | Milestone | Signature of contracts for passenger rolling stock | Contracts signed | | | | Q4 | 2024 | Contracts shall be signed for the delivery of at least 77 zero-emission / electric and European Rail Traffic Management System (ERTMS)-equipped regional rolling stock units/Electric Multiple Units.<br><br>Contract(s) shall be signed for the delivery of at least 56 zero-emission locomotives and 248 wagons between the Polish government and the National Polish Railway Company PKP IC. |
| E20G | E2.1.2 Railways passenger rolling stock | Target | Zero-emission/electric and ERTMS-equipped rolling stock | | Number | 0 | 381 | Q3 | 2026 | Technical acceptance or protocol of delivery issued for rolling stock consisting of at least 56 locomotives and at least 248 wagons.<br><br>Technical acceptance or protocol of delivery issued for rolling stock consisting of at least 77 regional rolling stock units/Electric Multiple Units. |
| E22G | E2.1.3 Intermodal projects | Target | Investments in intermodal terminals and rolling stock | | Number | | 200 | Q2 | 2026 | Technical acceptance protocols issued for investments in at least 5 intermodal terminals (such as construction works, or assembly work, or purchases of equipment or installations) and technical acceptance protocols for at least 200 units of rolling stock. Only investment types included under European Commission State aid decision SA.109124 (2023/N) shall be eligible for this target. |
| 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 | 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 |

| 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 | |
| | | | minimum distance between vehicles, road safety targets by 2030 (-50 % fatalities in accidents) | | | | | | | 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 | Construction of bypasses and improvement of road safety hotspots | | Number | 0 | 10 km of bypasses, 125 hotspots | Q4 | 2023 | Improvement of 125 road safety hotspots and construction of 10 km of bypasses. |
| E25G | E2.2.1 Transport safety investments | Target | Construction of bypasses, improvement of road safety hotspots, installation of automatic road surveillance devices | | Number | 10 km of bypasses, 125 hotspots | 90 km of bypasses, 305 hotspots, 128 devices | Q3 | 2026 | Use permits granted for the construction of 90 km of bypasses.<br><br>Technical acceptance protocols issued for the improvement of 305 hotspots.<br><br>Technical acceptance protocols issued for 128 automatic road surveillance devices. |
| E28G | E2.2.2 Digitalisation of transport | Target | Installation or update of ERTMS on-board units, installation of SDIP, introduction of automatic control of railway control points and works on level crossing systems | | Number | 0 | 199 | Q3 | 2026 | Technical acceptance protocols issued for: (i) installation or update of 7 European Rail Traffic Management System (ERTMS) on-board-units, (ii) installation of 52 Dynamic Passenger Information Systems (SDIP), (iii) works on level crossing systems in at least 112 locations, (iv) introduction of automatic control of railway control points in 28 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 objective of the reform is to lower the environmental and health impact of transport.

This measure consists in the adoption of a legal act establishing an obligation to introduce low-emission transport zones in cities with more than 100 000 inhabitants, where there is an excess of harmful substances (NO2) compared to EU air pollution thresholds and the establishment of low-emission transport zones.

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

The objective of this investment is to increase the clean public transport offer in cities. This measure consists in purchasing zero-emission railways rolling stock (trams) for public transport in cities.

### E2.3 Enhance transport accessibility, security and digital solutions

The reform aims 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 and international 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

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

## 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 (NO2) vs EU air pollution thresholds.<br><br>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.<br><br>The legal act shall also continue to provide for the possibility of introducing low-emission transport zones to all urban areas, regardless of the number of inhabitants. |
| E2L | E1.2 Increase the share of zero and low-emission transport, prevent and reduce the negative impact of transport on the environment | Milestone | Low-emission transport zones | Establishment of low-emission transport zones | | | | Q4 | 2025 | Low-emission transport zones shall be established in cities with more than 100 000 inhabitants where air quality thresholds are exceeded, as identified in the latest air quality report of the General Environmental Protection Inspectorate available as of 2025. |
| E4L | E1.2.1 Zero-emission public transport in cities (trams) | Target | Trams for public urban transport | | Number | 0 | 88 | Q3 | 2026 | Number of trams for public transport in cities declared ready for acceptance or confirmed by the final acceptance protocol. |

| 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 | |
| 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 and international 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 national and international rolling stock to be upgraded to passengers with disabilities and enhance passengers' rights. |
| E7L | E3.1.1 Facility for support of a low-carbon economy | Milestone | Implementing agreement | Signature of the implementing agreement | | | | Q1 | 2025 | Signature of the implementing agreement with the National Fund for Environmental Protection and Water Management. The implementing agreement shall include the investment policy of the Facility, which shall specify that<br>• the Facility shall be managed by the National Fund for Environmental Protection and Water Management (NFOŚiGW);<br>• the Facility shall operate by providing equity investments directly to the private sector as well as to the public sector engaged in similar activities;<br>• the objective of the Facility is to contribute to increasing the production capacity of new zero- |

| 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 | |
| | | | | | | | | | | emission vehicles and infrastructure for the development of electromobility, as well as industrial installations and solutions geared towards the production and storage of zero-emission energy;<br>• 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;<br>• the beneficiaries of the support shall be companies, including SMEs and midcaps;<br>• 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;<br>• 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. |
| E9L | E3.1.1 Facility for support of a low-carbon economy | Milestone | Signature of the funding agreements | Signature of funding agreements | | | | Q1 | 2026 | Signature of the funding agreements with the final beneficiaries. |

| 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 | |
| E10L | E3.1.1 Facility for support of a low-carbon economy | Milestone | Completion of equity investments | Certificates of transfer | | | | Q2 | 2026 | Transfer of EUR 1 087 159 457 to final beneficiaries and a management fee to the National Fund for Environmental Protection and Water Management. |

## 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:

1. 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,

2. 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,

3. 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,

4. 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,

5. 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 the assessment of the administrative capacity to coordinate and implement 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:<br>• 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,<br>• 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,<br>• 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,<br>• 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,<br>• strengthen procedural guarantees and powers of parties in disciplinary proceedings concerning judges, through |

| 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 | |
| | | | | | | | | | | • assuring that the disciplinary cases against judges of the ordinary courts are examined within a reasonable time,<br>• 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<br>• 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. |
| F3G | F1.2 Reform to remedy the situation of judges affected by the decisions of | Milestone | Reform to remedy the situation of judges affected by the decisions of the | Cases adjudicated | | | | Q4 | 2023 | All review cases launched in accordance with Milestone F2G shall be adjudicated, unless in duly justified exceptional circumstances. |

| 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 Disciplinary Chamber of the Supreme Court in disciplinary cases and judicial immunity cases | | Disciplinary Chamber of the Supreme Court in disciplinary cases and judicial immunity cases | | | | | | | |
| 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.<br><br>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.<br><br>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 supervision of the effective implementation of the RRP | 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:<br>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 bodies representing the civil society and promoting fundamental rights and non-discrimination;<br>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 | Milestone | Adoption of the Guidance by the Minister in charge of | Publication of the Guidance on the website of the Ministry of | | | | 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. |

| 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 | | regional development establishing the rules for involvement of stakeholders and social partners in the implementation of the RRP | Development Funds and Regional Policy | | | | | | The Guidance shall harmonise the measures to be taken by the institutions responsible for the implementation of reforms and investments under the RRP.<br>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:<br>(a) collection of data and monitoring of the achievement of milestones and targets;<br>(b) collection, storage and ensuring access to the data required by Article 22(2)(d)(i) to (iii) of the RRF Regulation.<br><br>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 implementation of the RRP | Milestone | A workload analysis prepared by the Ministry of Development Funds and Regional Policy. | A workload analysis prepared by the Ministry of Development Funds and Regional Policy | | | | Q2 | 2024 | A workload analysis shall be carried out for the institutions involved in the implementation of Recovery and Resilience Plan. If the workload analysis determines that additional staffing is necessary, a government decision to allocate additional posts to the institutions coordinating and 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 Defining a supportive regulatory environment for energy communities**

The objective of the reform is to address challenges in the regulatory environment for energy communities in Poland. This measure consists in the publication of an analysis of the legal, organisational and administrative barriers to develop energy communities, energy clusters or energy cooperatives.

**G1.1.2 Supporting the scale-up of energy communities**

The objective of this investment is to support the increase of renewable energy sources implemented by energy communities, including energy clusters, energy cooperatives and other energy communities.

This measure consists in: (i) grant agreements signed with recipients under the pre-investment part, (ii) grant agreements signed with recipients under the investment part and (iii) installations under the investment part.

**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 renewable energy sources (RES). This measure consists in the installation of a battery energy storage system (BESS).

**G1.1.4 Support to institutions implementing REPowerEU reforms and investments**

The objective of this investment is to increase the administrative and organisational capacity of key public institutions involved in the support of the REPowerEU reforms and investments. This measure consists in (i) the creation of 106 new posts in the administration with tasks assigned including work on the REPowerEU reforms and investments , (ii) financial support to NGOs carrying out capacity building projects supporting the REPowerEU reforms and investments, and (iii) the conclusion of a testing phase of an IT tool with an aim of supporting the Energy Regulatory Office in monitoring the energy infrastructure, grid development, and the management of the renewable energy sources (RES) support scheme.

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

The subcomponent aims at putting in place the 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 support priority investments for network development with a view to reducing barriers to the development of renewable energy sources. This measure consists in the publication of a regulatory framework enabling the Energy Regulatory Office to identify priority investments for network development and to reflect priority investments in distribution grid tariffs.

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

The objective of this reform is to remove regulatory barriers to the integration of renewable energy sources into electricity transmission and distribution networks. This measure consists in (i) the establishment of a legal framework for the connection of multiple renewable energy sources to a single connection point; and (ii) the entry into force of legal act(s) concerning processing of connection requests.

### G1.2.3 Transmission networks and smart electricity infrastructure

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

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

### G1.2.4 Construction or modernisation of electricity distribution networks

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

This measure consists in the construction or modernisation of distribution networks.

## Sub-component G1.3 – Developing sustainable transport

The subcomponent aims at supporting sustainable transport.

**G1.3.2 Zero-emission collective transport (buses)**

The objective of this investment is to make public transport cleaner and increase its attractiveness.

The investment consists in the delivery of zero-emission buses.

## 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 Defining a supportive regulatory environment for energy communities | Milestone | Analysis on the barriers to develop energy communities, energy co-operatives or energy clusters | Publication of analysis | | | | Q3 | 2024 | Publication of an analysis of the legal, organisational and administrative barriers to develop energy communities, energy clusters or energy cooperatives. The analysis shall also propose a set of solutions to address those barriers. |
| G2G | G1.1.2 Supporting the scale-up of 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. |
| G3G | G1.1.2 Supporting the scale-up of energy communities | Target | Entities supported under the pre-investment part | | Number | 0 | 162 | Q1 | 2025 | Number of grant agreements signed with recipients under the pre-investment part. |
| G5G | G1.1.2 Supporting the scale-up of energy communities | Target | Entities supported within the investment part | | Number | 0 | 20 | Q4 | 2025 | Number of grant agreements signed with recipients under the investment part. |
| G5aG | G1.1.2 Supporting the scale-up of energy communities | Target | Installations under the investment part | | Number | 0 | 8 | Q3 | 2026 | Consolidated mechanical installation certificates issued for 8 recipients under the investment part. |
| G6G | G1.1.3 Energy storage systems (non-repayable support) | Milestone | Installation of battery energy storage system(s) (BESS) and high voltage cable(s) | Acceptance protocols for the installations | | | | Q3 | 2026 | Acceptance protocols for the installation of battery energy storage system(s) with a combined capacity of at least 1 800 MWh, and for the installation of high voltage cable(s). |
| G7G | G1.1.4 Support to institutions | Target | Increase in the administrative | | Number | 0 | 106 | Q4 | 2024 | At least 106 new posts created in the administration with tasks assigned including |

| 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 | |
| | implementing REPowerEU reforms and investments | | capacity to implement REPowerEU reforms and investments | | | | | | | work on the REPowerEU reforms and investments. |
| G8G | G1.1.4 Support to institutions implementing REPowerEU reforms and investments | Target | NGOs carrying out capacity building projects | | Number | 0 | 15 | Q4 | 2025 | At least 15 NGOs shall receive financial support to carry out capacity building projects supporting the REPowerEU reforms and investments. |
| G11G | G1.1.4 Support to institutions implementing REPowerEU reforms and investments | Milestone | IT tool for the Energy Regulatory Office | Conclusion of a testing phase of an IT tool for the Energy Regulatory Office | | | | Q2 | 2026 | Acceptance protocol confirming conclusion of a testing phase of an IT tool for the Energy Regulatory Office. |

**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 | Publication of the new regulatory model on priority investments for network development | The regulatory framework was published | | | | Q4 | 2024 | Publication of a regulatory framework enabling the Energy Regulatory Office to identify priority investments for network development and to reflect priority investments in distribution grid tariffs. |
| 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. 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. |
| G14G | G1.2.2 Removing barriers to the integration of renewable energy sources into electricity networks | Milestone | Entry into force of legal act(s) concerning connections to the network | Provisions in the legal act(s) indicating their entry into force | | | | Q4 | 2025 | Legal act(s) shall enter into force requiring electricity transmission and distribution operators serving at least one hundred thousand connected customers to:<br><br>• Establish a uniform set of rules, including on the criteria and time limits for processing of connection requests; |

| 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 | |
| | | | | | | | | | | • Make publicly available the following information: (i) available network connection capacities; (ii) rejected connection requests including the reasoning for the rejection and (iii) the uniform set of rules;<br>• Allow for electronic submission of connection requests. |
| G17G | G1.2.3 Transmission networks and smart electricity infrastructure | Target | Length of newly built or modernised power transmission network (km) | | Number | 0 | 320 | Q2 | 2026 | Number of kilometres of newly built or modernised sections of the power transmission network (400kV). |
| G18G | G1.2.3 Transmission networks and smart electricity infrastructure | Milestone | Signature of grant agreements between the Transmission System Operator (TSO) and the authorities on the construction or modernisation of sections of power transmission network | Signed grant agreements | | | | Q4 | 2024 | Signature of grant agreements for projects on the construction or modernisation of sections of power transmission network, representing 50 km of sections of 220kV power transmission network and 5 (sub-)stations of the power transmission network. |
| G19G | G1.2.3. Transmission networks and 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 the power transmission network (220kV). |
| G20G | G1.2.3 Transmission networks and smart electricity infrastructure | Target | Extended, upgraded or new (sub-)stations within the transmission network | | Number | 0 | 5 | Q2 | 2026 | Number of extended, upgraded or new (sub-)stations of the power transmission network. |
| G21G | G1.2.3 Transmission networks and smart electricity infrastructure | Milestone | Data hub on the electricity market (CSIRE) and power quality analysers | Installation of one data hub (CSIRE) and installation of 48 power quality analysers at (sub-)stations | | | | Q3 | 2025 | Installation of one data hub (CSIRE) and installation of 48 power quality analysers at stations or (sub-)stations. |

| 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 | |
| G22G | G1.2.3 Transmission networks and smart electricity infrastructure | Target | Information systems for the transmission system operator | | Number | 0 | 3 | Q4 | 2025 | Installation of at least three new, upgraded or expanded information systems for the transmission system operator. |
| G23G | G1.2.4 Construction or modernisation of electricity distribution networks | Milestone | Identification and definition of projects | Internal document identifying projects to improve distribution networks in Poland, signed by the relevant authority | | | | Q4 | 2024 | Projects, intended to improve the distribution networks predominantly serving rural areas, shall be identified and set out in a finalised - 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.<br><br>Together, the identified projects shall lead to the construction or modernisation of at least 880 km of distribution networks (irrespective of voltage) including the associated stations.<br><br>All identified projects shall include smart grid functionalities with the aim of enabling two-way digital communication, real-time or close to real-time, interactive and intelligent monitoring and management of electricity generation, transmission, distribution and consumption within an electricity network and in this way contributing to the development of renewable energy sources. |
| G24G | G1.2.4 Construction or modernisation of electricity distribution networks | Target | Length of newly constructed or modernised distribution network (km) | | Number | 0 | 880 | Q2 | 2026 | Number of kilometers of newly constructed or modernised distribution networks. |

**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 | |
| G26G | G1.3.2 Zero-emission collective transport (buses) | Milestone | New zero-emission buses: signature of contracts | Contracts signed | | | | Q3 | 2024 | Contracts shall be signed between the Polish authorities and the beneficiary entities (local authorities or public service operators) for the purchase of 1159 new zero-emission buses. Only electric, trolleybuses or hydrogen buses shall be supported. |
| G27G | G1.3.2 Zero-emission collective transport (buses) | Target | New zero-emission buses | | Number | 0 | 1044 | Q2 | 2026 | New zero-emission buses (electric, trolleybuses or hydrogen) shall be delivered as demonstrated by a final protocol. |

## G3. Description of the reforms and investments for the loan support

### 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 installation of renewable energy sources and the streamlining of permitting procedures. This measure consists in (i) the publication of a mapping of renewable energy potential for renewable energy technologies, (ii) the entry into force of legal act(s) laying down a legal framework for designation of renewable acceleration areas, (iii) making available an IT platform for permitting of renewable energy installations and (iv) total installed capacities of onshore wind and photovoltaic installations of 30 GW.

#### G3.1.2. Skills for the green transition

The objective of the reform is to amend the qualification frameworks in sectors critical for the green transformation. This measure consists in amending the sectoral qualification frameworks for construction, energy, water management and waste management and incorporate them in the Integrated Qualifications System.

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

The objective of the reform is to accelerate home renovations and the phase out of fossil fuels in heating. This measure consists in the update to an existing priority programme by the National Fund for Environmental Protection and Water Management to financially support providers of integrated home renovation services.

#### 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, 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 21c(3), point (a). On the basis of the RRF investment, the Facility aims at initially providing at least EUR 15 045 143 508 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.

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[39], (ii) activities and assets under the EU Emissions Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[40], (iii) activities and assets related to waste landfills, incinerators[41] and mechanical biological treatment plants[42] 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.

[39] 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.

[40] 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.

[41] 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.

[42] 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.

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 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[43].

**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. 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 2 226 154 567 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.

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[44], (ii) activities and assets under the EU Emissions Trading System (ETS)

[43] 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.

[44] 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.

achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[45], (iii) activities and assets related to waste landfills, incinerators[46] and mechanical biological treatment plants[47].

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. Requirements for climate investments carried out by the implementing partner: EUR 2 226 154 567 of the RRF investment into the Facility shall contribute to the climate change objectives in accordance with Annex VI to the RRF Regulation[48].

**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 measure consists in the construction of the natural gas transmission network between Gdańsk and Gustorzyn.

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

[45] 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.

[46] 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.

[47] 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.

[48] 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.

### 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.

This measure consist in the partial modernisation of a pumped hydroelectric energy storage facility, through modernization of the upper reservoir, upper and lower water intakes and derivative tunnels.

## 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 | Online publication of map(s) of renewable energy potential | | | | Q4 | 2024 | Map(s) of the renewable energy sources potential for at least solar and onshore wind, covering the entire territory of Poland, shall be published online, and shall serve as an input for the designation of renewable acceleration areas. |
| G2L | G3.1.1 Streamlining the permitting process for renewable energy sources | Milestone | Legal act(s) laying down a legal framework for the designation of renewable acceleration areas | Provision in the legal act(s) indicating their entry into force | | | | Q4 | 2024 | Entry into force of legal act(s) that shall lay down a legal framework for the designation of renewable acceleration areas for both onshore wind and photovoltaic installations.<br><br>This legal framework shall define: (i) the competent authorities in charge of designating the renewable acceleration areas and their responsibilities; and (ii) the permitting procedures that shall apply within renewable acceleration areas. |
| G5L | G3.1.1 Streamlining the permitting process for renewable energy sources | Milestone | IT platform for permitting of renewable energy installations | IT platform for permitting is publicly available | | | | Q2 | 2026 | An IT platform for permitting procedures for renewable energy installations shall be publicly available.<br><br>The platform shall allow online submission and processing of permitting applications for construction and operation of renewable energy installations (except for grid connection), as well as provide an option for status monitoring of permitting applications and a possibility to communicate about the applications with the competent authorities.<br><br>The platform shall also provide information on or/and weblink(s) to: (i) permitting requirements for renewable energy installations and competent authorities; (ii) map(s) of renewable energy sources potential; (iii) designated renewable acceleration areas (if any); (iv) available network connection |

| 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 | |
| | | | | | | | | | | capacities; (v) rejected connection requests, including the reasoning for the rejection. |
| 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. |
| G8L | G3.1.2 Skills for the green transition | Milestone | Four reports on the amended sectoral qualification frameworks for green transformation | Publication of the reports with the amended sectoral qualification frameworks | | | | Q2 | 2025 | The reports on the amended sectoral qualification frameworks for construction, energy, water management and waste management sectors shall include amended frameworks incorporating “green competences” and be published. |
| G10L | G3.1.2 Skills for the green transition | Milestone | Sectoral qualification frameworks for construction, energy, water management and waste management incorporated into the Integrated Qualifications System | Provision in the relevant legal act indicating its entry into force | | | | Q4 | 2025 | Entry into force of the relevant legal act incorporating the sectoral qualification frameworks for construction, water management, waste management and energy into the Integrated Qualifications System. |
| G11L | G3.1.3 Boosting energy efficiency and accelerating the phase out of fossil fuels in heating | Milestone | Priority programme for integrated home renovation services | Entry into force of resolution | | | | Q4 | 2024 | The National Fund for Environmental Protection and Water Management shall update an existing priority programme to financially support providers of integrated home renovation services. |

| 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 | |
| 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 60% 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 15 045 143 508 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. |
| G18L | G3.1.5 Construction of offshore wind farms (Offshore Wind Energy Fund) | Target | Legal agreements signed with final beneficiaries | | Percentage (%) | 0% | 100% | Q4 | 2025 | 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). 100% of this financing shall contribute to climate objectives using the methodology in Annex VI 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 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Unit of measure | Baseline | Goal | Quarter | Year | |
| G19L | G3.1.5 Construction of offshore wind farms (Offshore Wind Energy Fund) | Milestone | Ministry has completed the investment | Certificate of transfer | | | | Q4 | 2025 | Poland shall transfer EUR 2 226 154 567 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 shall have been granted. |
| G21L | G3.2.1 Construction of natural gas infrastructure to ensure energy security | Milestone | Selection of the contractor(s) | Notification of the award of the contract(s) | | | | Q1 | 2025 | Notification of the award of the contract(s) for the construction works of the Gdańsk-Gustorzyn gas pipeline. |
| G23L | G3.2.1 Construction of natural gas infrastructure to ensure energy security | Milestone | Construction of the gas pipeline | Technical acceptance of the gas pipeline | | | | Q3 | 2026 | The Gdańsk and Gustorzyn gas pipeline shall be constructed by 31 August 2026. |
| G24L | G3.3.1 Energy storage systems (repayable support) | Milestone | Modernisation of existing pumped storage facility | Technical acceptance for modernisation of existing pumped storage facility | | | | Q4 | 2025 | Technical acceptance protocol for the modernisation of the upper reservoir, upper and lower water intakes and derivative tunnels. |

## 2. Estimated total cost of the recovery and resilience plan

The estimated total cost of the recovery and resilience plan including the REPowerEU chapter of Poland is EUR 54 718 157 234. The estimated total cost of the REPowerEU chapter is EUR 20 644 147 991. In particular, the estimated total cost of the measures referred to in Article 21c(3), point (a) of Regulation (EU) 2023/435 is EUR 515 162 159 whilst the cost of the other measures in the REPowerEU chapter is EUR 20 128 985 832.

**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 supporting 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 Modernisation of infrastructure or equipment in the agricultural sector | 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 |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 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 children up to the age of three |
| A60G | A4.2.1 Support for childcare facilities for children up to three years of age under "Active Toddler" (former 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 to increasing admissions to 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 Structural reforms of the labour market institutions | 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 |
| 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 |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 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 Modernisation 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 in the field of medical sciences and health sciences | Milestone | Entry into force of the Act on clinical trials of medicinal products for human use |
| 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 |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| | | | 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 |
| 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. |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| | | 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 Modernisation of infrastructure or equipment in the agricultural sector | Target | Farmers who have received funding for completing projects to replace materials harmful to the environment and health in buildings used for agricultural production |
| A41G | A3.1 Workforce for the modern economy: improving the matching of skills and qualifications with labour market | Milestone | Entry into force of the legal acts (including the act amending the Education Law), establishing the legal framework for the network of Sectoral Skills Centres. |
| A42G | A3.1 Workforce for the modern economy: improving the matching of skills and qualifications with labour market | Milestone | Entry into force of the legal acts (including the act amending the Teachers Act) enabling 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 Teams for 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 |
| 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-family buildings |
| 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 |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 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 |
| 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 |
| 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 Modernisation of highly specialised care centres and other healthcare providers | Milestone | First call for proposals for hospitals (under the National Oncological Network) and specialised outpatient healthcare centres (AOS) cooperating with them |
| E24G | E2.2.1 Transport safety investments | Target | Construction of bypasses and improvement of road safety 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 1 124 575 104 |

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 |
| A16G | A1.3.1 Implementation of land-use planning reform | Target | Share of municipalities that adopted general spatial development plans |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 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 Sectoral Skills Centres providing upskilling and reskilling. |
| A51G | A4.1 Structural reforms of the labour market institutions | 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:<br>• introducing changes to public employment services and active labour market policies to increase labour force participation<br>• lowering the administrative barriers to employment of foreigners<br>• 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 and care standards of services for children up to 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 long-term domestic financing of the childcare services for children up to the age of three |
| 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 |
| B21aG | B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport | Milestone | Implementing Agreement |
| D38G | D4.1.1 Increasing long-term care provisions by modernisation of medical entities at district level | Milestone | List of district hospitals selected for support for the creation of long-term and geriatric beds, based on specific selection criteria |
| E16G | E2.1 Enhance the competitiveness of the railways sector | Target | Establishing tolling system on new roads |
| F8G | F3.1 Improving the conditions for the implementation of the RRP | Milestone | A workload analysis prepared by the Ministry of Development Funds and Regional Policy |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| G23G | G1.2.4 Construction or modernisation of electricity distribution networks predominantly serving rural areas to enable the connection of new renewable energy sources | Milestone | Identification and definition of projects |
| | | Instalment amount | EUR 1 141 074 881 |

2.1.6. Sixth Instalment (non-repayable support):

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| A7G | A1.2.1 Projects aimed at diversifying business activities | Target | Businesses in the HoReCa, culture or tourism sectors that have signed contracts for projects diversifying their business activities |
| A52G | A4.1 Structural reforms of the labour market institutions | Milestone | Publication of the Public Employment Services Development Plan 2025-2027 |
| A54G | A4.1 Structural reforms of the labour market institutions | Milestone | Entry into force of relevant law(s) taking into account the results of the consultation on collective agreements and the study on a single labour contract in Poland |
| C5aG | C1.1.1 Access to broadband network | Target | Contracts signed with broadband providers |
| C7G | C2.1 Scaling up digital applications in the public sphere, the economy and society | Milestone | 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 | Use of structured invoices |
| C21G | C3.1 Enhancing the cybersecurity | Milestone | Amendment of the law on cybersecurity |
| D1G | D1.1 Improving the effectiveness, accessibility and quality of health services | Milestone | Entry into force of legal acts on the rationalisation of the structure of healthcare provision in the given area |
| D5G | D1.1 Improving the effectiveness, accessibility and quality of health services | Milestone | Entry into force of the law creating the National Cardiological Network |
| E1G | E1.1 Increase in the use of environmentally friendly transport | Milestone | Entry into force of a law on the purchase of zero-emission buses |
| E4aG | E1.1. Increase in the use of environmentally friendly transport | Milestone | Grant scheme for EV support |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| E17G | E2.1.1 Railways lines | Milestone | Signature of contracts |
| E19G | E2.1.2 Railways passenger rolling stock | Milestone | Signature of contracts for passenger rolling stock |
| G1G | G1.1.1 Defining a supportive regulatory environment for energy communities | Milestone | Analysis on the barriers to develop energy communities, energy co-operatives or energy clusters |
| 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 | Publication of the new regulatory model on priority investments for network development |
| G18G | G1.2.3 Transmission networks and smart electricity infrastructure | Milestone | Signature of grant agreements between the Transmission System Operator (TSO) and the authorities on the construction or modernisation of sections of power transmission network |
| G26G | G1.3.2 Zero-emission collective transport (buses) | Milestone | New zero-emission buses: signature of contracts |
| | | Instalment amount | EUR 3 517 566 344 |

2.1.7. 7th Instalment (non-repayable support):

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| A2G | A1.1 Reform of the fiscal framework | Milestone | Revised medium-term budgetary framework and spending review framework |
| A4G | A1.1 Reform of the fiscal framework | Milestone | Review of the functioning of the stabilising expenditure rule |
| A15G | A1.3.1 Implementation of the land-use planning reform | Target | Courses on the new spatial planning law |
| A31G | A2.2.1 Investments in environmental technologies and innovations, related to circular economy | Target | Grant agreements signed for projects on environmental technologies and innovations related to the circular economy |
| A32G | A2.2.1 Investments in environmental technologies and innovations, related to circular economy | Target | Grant agreements signed for projects on environmental technologies and innovations, related to circular economy or the creation of a market for secondary raw materials |
| A63G | A4.3.1 Investment into social economy entities | Target | Decisions awarding a social enterprise status |
| A71G | A4.7 Limit the segmentation of the labour market | Milestone | Reform of the State Labour Inspection |
| 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 |
| 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): Infrastructure or service data processing solutions |
| E5G | E1.1 Increase in the use of environmentally friendly transport | Target | Cities with SUMPs adopted |
| G3G | G1.1.2 Supporting the scale-up of energy communities | Target | Entities supported under the pre-investment part |
| | | Instalment amount | EUR 1 515 185 074 |

2.1.8. 8th Instalment (non-repayable support):

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| A2aG | A1.1Reform of the fiscal framework | Milestone | Changes in the budgetary classification and budget management system, criteria for public investment appraisals |
| A25aG | A1.4.1 Modernisation of infrastructure or equipment in the agricultural sector | Target | Funding for projects to replace materials harmful to the environment and health in buildings used for agricultural production |
| A43G | A3.1 Workforce for the modern economy: improving the matching of skills and qualifications with labour market | Milestone | Entry into force of the legal act(s) defining responsibilities of regions regarding skills policies |
| A45G | A3.1.1 Investments in modern vocational training, higher education and lifelong learning | Target | T2 - Sectoral Skills Centres |
| A64G | A4.3.1 Investment into social economy entities | Target | Number of social economy entities receiving financial support |
| A70G | A4.6 Increase labour market participation of certain groups by developing long-term care | Milestone | Entry into force of legal acts and adoption of documents covering the reform priorities as identified in the strategic review of long-term care in Poland |
| A72G | A4.7 Limit the segmentation of the labour market | Milestone | Capacity building measures for the State Labour Inspection |
| A73G | A5.1 Contribution to the Member State Compartment under the InvestEU programme | Milestone | Signature of the Contribution Agreement under the InvestEU between the government of Poland and the European Commission |
| B41G | B3.1.1 Investments in wastewater or water supply infrastructures in rural areas | Target | Support for wastewater or water supply |
| C14G | C2.1.2 Digital technologies in school education – portable devices | Target | Vouchers for portable computers |
| C15G | C2.1.2 Digital technologies in school education – portable devices | Target | Portable devices delivered |
| C26G | 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): Selection of Next Generation Cloud projects and signature of contracts |
| G5G | G1.1.2 Supporting the scale-up of energy communities | Target | Entities supported within the investment part |
| G8G | G1.1.4 Support to institutions implementing REPowerEU reforms and investments | Target | NGOs carrying out capacity building projects |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| G14G | G1.2.2 Removing barriers to the integration of renewable energy sources into electricity networks | Milestone | Entry into force of legal act(s) concerning connections to the network |
| G21G | G1.2.3 Transmission networks and smart electricity infrastructure | Milestone | Data hub on the electricity market (CSIRE) and power quality analysers |
| G22G | G1.2.3 Transmission networks and smart electricity infrastructure | Target | Information systems for the transmission system operator |
| | | Instalment amount | EUR 5 197 429 017 |

2.1.9. 9th Instalment (non-repayable support):

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| A8G | A1.2.1 Projects aimed at diversifying business activities | Target | Businesses in the HoReCa, culture or tourism sectors that received funding to diversify their business activities |
| A17G | A1.3.1 Implementation of the land-use planning reform | Target | Share of municipalities that adopted general spatial development plans |
| A21G | A1.4.1 Modernisation of infrastructure or equipment in the agricultural sector | Target | Final payment orders issued for projects to build or modernise distribution or storage centers or wholesale markets |
| A23G | A1.4.1 Modernisation of infrastructure or equipment in the agricultural sector | Target | Final payment orders issued for projects to modernise infrastructure or equipment of businesses in the agricultural sector |
| A26G | A1.4.1 Modernisation of infrastructure or equipment in the agricultural sector | Target | Final payments for projects to modernise infrastructure or equipment by farmers or fishermen |
| A29G | A2.1.1 Investments supporting robotisation or digitalisation in enterprises | Target | Projects related to robotisation, or artificial intelligence or digitalisation of processes, technologies, products or services in enterprises |
| A35G | A2.3.1 Local competence centres for unmanned aerial vehicles | Target | Local competence centres for unmanned aerial vehicles |
| A40G | A2.4.1 Investment in research capacities | Target | Projects for laboratories with research or analytical infrastructure |
| A55G | A4.1.1 Investment in support of labour market institution reform | Target | Digitalisation of Public employment services (PES) |
| A56G | A4.1.1 Investment in support of labour market institution reform | Target | Trainings on the application of new procedures |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| A61G | A4.2.1 Support for childcare facilities for children up to three years of age under “Active Toddler” (former Maluch+) | Target | Construction or renovation or adaptation of childcare facilities for children up to three years of age |
| A74G | A5.1 Contribution to the Member State Compartment under the InvestEU programme | Target | Financing or investment operations approved by the InvestEU Investment Committee |
| A75G | A6.1 Voluntary contribution to EU Secure Connectivity Programme (IRIS$^2$) | Milestone | Signature of the Contribution Agreement between the government of Poland and the European Commission and assignment of a Voluntary Contribution to the EU Secure Connectivity Programme (IRIS$^2$) |
| B7G | B1.1.1 Investments in heat sources in district heating systems | Target | T1 – 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 | Heat source replacement, RES installed and thermal modernization |
| B12G | B1.1.3 Thermal modernisation of educational institutions | Target | Number of buildings of educational institutions with contracts signed for installations or modernisations of heat sources, installations of renewable energy sources, or thermal modernizations. |
| B15G | B1.1.4 Increasing the energy efficiency of social activity facilities | Target | Thermo-modernisation of social activity facilities |
| B20G | B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport | Target | Research and innovation project(s) |
| B37G | B2.2.3 Construction of offshore terminal infrastructure | Milestone | Construction of a new terminal for offshore wind installations |
| B38G | B2.2.3 Construction of offshore terminal infrastructure | Target | Construction works for upgrading / extending facilities in the ports of Łeba, Ustka and Darłowo |
| B41aG | B3.1.1 Investments in wastewater or water supply infrastructures in rural areas | Target | Support for wastewater or water supply |
| B43G | B1.1.5 Investments in energy efficiency of multi-apartment residential buildings | Target | T2 – Renewable energy installations or thermal modernisations in multi-apartment buildings |
| C6G | C1.1.1 Access to broadband network | Target | Share of residential units with access to 100 Mb/s broadband |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| C6aG | C1.1.1 Access to broadband network | Target | Local Area Network (LAN) in schools |
| C12G | C2.1.1 Public e-services and IT solutions for public administration | Target | Public e-services |
| C13aG | C2.1.1 Public e-services and IT solutions for public administration | Target | Public IT systems |
| C13bG | C2.1.1 Public e-services and IT solutions for public administration | Target | Digitisation of the public administration |
| C13cG | C2.1.1 Public e-services and IT solutions for public administration | Milestone | Launch of the national e-invoice system |
| C13dG | C2.1.1 Public e-services and IT solutions for public administration | Target | Launch of either new or upgraded e-services in the e-Tax Office |
| C20G | C2.1.3 E-competences | Target | Trainings on digital competences |
| C23G | C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services | Target | Actions in cybersecurity |
| C25G | C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the infrastructure of law enforcement services | Milestone | Construction of a data centre building |
| D6G | D1.1 Improving the effectiveness, accessibility and quality of health services | Milestone | Entry into force of legal act(s) enabling provision of e-health services |
| D13G | D1.1.1 Modernisation of highly specialised care centres and other healthcare providers | Target | Hospitals of the National Oncological Network with infrastructure investments or medical equipment purchased |
| D14G | D1.1.1 Modernisation of highly specialised care centres and other healthcare providers | Target | Hospitals of the National Cardiological Network with infrastructure investments or medical equipment purchased |
| D15G | D1.1.2 Digital transformation of healthcare | Milestone | Launch of a tool for patient health analysis |
| D17G | D1.1.2 Digital transformation of healthcare | Milestone | Centre for digitalisation of medical documentation |
| D18G | D1.1.2 Digital transformation of healthcare | Target | Hospital discharge reports digitalised |
| D20G | D1.1.2 Digital transformation of healthcare | Target | New digital templates for medical documents |
| D21G | D1.1.2 Digital transformation of healthcare | Target | Launch of an AI-based support tool for doctors |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| D30G | D2.1.1. Investments related to the modernisation and retrofitting of teaching facilities and increasing admissions to medical studies | Target | Scholarships or co-financing for medical students |
| D31G | D2.1.1. Investments related to the modernisation and retrofitting of teaching facilities and increasing admissions to medical studies | Target | Teaching facilities, libraries or student dormitories constructed or reconstructed or renovated |
| D36G | D3.1.1 Comprehensive development of research in the field of medical sciences and health sciences | Target | Number of supported 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 | Grants for Clinical Trial Support Centres |
| D40G | D4.1.1 Increasing long-term care provision by modernisation of medical entities at district level | Target | Hospitals with investments in the area of long-term care or geriatric care |
| 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 |
| E4G | E1.1 Increase in the use of | 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 | Payment confirmations |
| E7G | E.1.1 Increase in the use of environmentally friendly transport | Target | Electric vehicles. |
| E14G | E1.1.2 Zero and low-emission buses and trams | Target | Zero-emission and low-emission buses and trams |
| E18G | E2.1.1 Railways lines | Target | Works on 500 km of railways lines |
| E18aG | E2.1.1 Railways lines | Target | Works on 180 bottlenecks |
| E20G | E2.1.2 Railways passenger rolling stock | Target | Zero-emission/electric and ERTMS-equipped rolling stock |
| E22G | E2.1.3 Intermodal projects | Target | Investments in intermodal terminals and rolling stock |
| E25G | E2.2.1 Transport safety investments | Target | Construction of bypasses, improvement of road safety hotspots, installation of automatic road surveillance devices |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| E28G | E2.2.2 Digitalisation of transport | Target | Installation or update of ERTMS on-board units, installation of SDIP, introduction of automatic control of railway control points and works on level crossing systems |
| G5aG | G1.1.2 Supporting the scale-up of energy communities | Target | Installations under the investment part |
| G6G | G1.1.3 Energy storage systems (non-repayable support) | Milestone | Installation of battery energy storage system(s) (BESS) and high voltage cable(s) |
| G11G | G1.1.4 Support to institutions implementing REPowerEU reforms and investments | Milestone | IT tool for the Energy Regulatory Office |
| G17G | G1.2.3 Transmission networks and smart electricity infrastructure | Target | Length of newly built or modernised power transmission network (km) |
| G19G | G1.2.3. Transmission networks and smart electricity infrastructure | Target | Length of newly built or modernised power transmission network (km) |
| G20G | G1.2.3 Transmission networks and smart electricity infrastructure | Target | Extended, upgraded or new (sub-)stations within the transmission network |
| G24G | G1.2.4 Construction or modernisation of electricity distribution networks | Target | Length of newly constructed or modernised distribution network (km) |
| G27G | G1.3.2 Zero-emission collective transport (buses) | Target | New zero-emission buses |
| | | Instalment amount | EUR 5 880 471 342 |

*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 |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 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 |
| 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 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 |
| 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 large-scale 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 |
| 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 |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| 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 |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| B24L | B3.4 Enabling framework for green transition investments in urban areas | Milestone | Entry into force of a law that shall aim at supporting the capacity of urban areas in investing in the green transition. |
| 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) removing key barriers to the implementation of the 5G network |
| | | Instalment amount | EUR 1 313 079 799 |

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 Support for advanced digital transformation | Milestone | Guide to the digital transformation of entrepreneurs using cloud computing |
| 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 |
| E6L | E2.3 Enhance transport accessibility, security and digital solutions | Milestone | Obligation to upgrade national and international rolling stock with requirements for passengers with disabilities |
| 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) |
| G12L | G3.1.4 Support to the national energy system (Energy Support Fund) | Milestone | Implementing Agreement |
| G16L | G3.1.5 Construction of offshore wind farms (Offshore Wind Energy Fund) | Milestone | Implementing Agreement |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| G20L | G3.2.1 Construction of natural gas infrastructure to ensure energy security | Milestone | Delivery of the building permits |
| G21L | G3.2.1 Construction of natural gas infrastructure to ensure energy security | Milestone | Selection of the contractor(s) |
| | | Instalment amount | EUR 3 229 285 224 |

2.2.6. 6th Instalment (repayable support):

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| B26L | B3.4.1 Investments in a green transformation of cities | Target | T1 - Signature of loan contracts |
| C16L | C4.1.1 Support for advanced digital transformation | Milestone | Implementing Agreement |
| G1L | G3.1.1 Streamlining the permitting process for renewable energy sources | Milestone | Mapping of renewable energy potential |
| G2L | G3.1.1 Streamlining the permitting process for renewable energy sources | Milestone | Legal act(s) laying down a legal framework for the designation of renewable acceleration areas |
| G11L | G3.1.3 Boosting energy efficiency and accelerating the phase out of fossil fuels in heating | Milestone | Priority programme for integrated home renovation services |
| | | Instalment amount | EUR 624 431 032 |

2.2.6. 7th Instalment (repayable support):

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| A8L | A2.6.1 Investment in the National Satellite Information System (NSIS) and satellites | Milestone | National Satellite Information System (NSIS) |
| A12L | A2.7.1 Security and Defence Fund | Milestone | Establishment of the legal framework for the Fund |
| B15L | B3.2 Support for environmental restoration and protection against hazardous substances | Milestone | Entry into force of legal act(s) in area of hazardous materials lingering in the marine areas of the Republic of Poland |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| E7L | E3.1.1 Facility for support of a low-carbon economy | Milestone | Implementing agreement |
| G8L | G3.1.2 Skills for the green transition | Milestone | Four reports on the amended sectoral qualification frameworks for green transformation |
| G13L | G3.1.4 Support to the national energy system (Energy Support Fund) | Target | Legal agreements signed with final beneficiaries |
| G18L | G3.1.5 Construction of offshore wind farms (Offshore Wind Energy Fund) | Target | Legal agreements signed with final beneficiaries |
| G19L | G3.1.5 Construction of offshore wind farms (Offshore Wind Energy Fund) | Milestone | Ministry has completed the investment |
| | | Instalment amount | EUR 2 162 723 229 |

2.2.8. 8th Instalment (repayable 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 | Target | Number of signed contracts for projects 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 | Target | Number of fellowships awarded in the cultural and creative sectors (CCS) |
| A7L | A2.6 Reform 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 |
| A13L | A2.7.1 Security and Defence Fund | Milestone | Adoption of the Investment Policy |
| B5L | B2.3 Support for investment in offshore wind farms | Milestone | Results from contracts for difference auction for offshore wind |
| B6aL | B2.3 Support for investment in offshore wind farms | Milestone | Study on measures to limit allocation constraints in the Polish electricity system |
| C13aL | C2.2.1 Digital technologies in teaching | Milestone | Framework agreement(s) for Artificial Intelligence (AI) or Science, Technology, Engineering and Mathematics (STEM) laboratories |
| C17L | C4.1.1 Support for advanced digital transformation | Target | Legal agreements signed with final beneficiaries |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| C18L | C4.1.1 Support for advanced digital transformation | Milestone | Ministry has completed the investment |
| E2L | E1.2 2 Increase the share of zero and low-emission transport, prevent and reduce the negative impact of transport on the environment | Milestone | Low-emission transport zones |
| E9L | E3.1.1 Facility for support of a low-carbon economy | Milestone | Signature of the funding agreements |
| G10L | G3.1.2 Skills for the green transition | Milestone | Sectoral qualification frameworks for construction, energy, water management and waste management incorporated into the Integrated Qualifications System |
| G14L | G3.1.4 Support to the national energy system (Energy Support Fund) | Target | Legal agreements signed with final beneficiaries |
| G24L | G3.3.1 Energy storage systems (repayable support) | Milestone | Modernisation of existing pumped storage facility |
| | | Instalment amount | EUR 5 027 829 723 |

2.2.9. 9th Instalment (repayable support):

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| A11L | A2.6.1 Investment in the National Satellite Information System (NSIS) and satellites | Target | Construction of four satellites |
| A14L | A2.7.1 Security and Defence Fund | Milestone | Equity injection |
| B16L | B3.2.1 Investments in risk neutralisation and the restoration of onshore and offshore sites | Target | Documentation for investments related to onshore and offshore sites that are exposed to the presence of pollutants or hazardous substances |
| B27aL | B3.4.1 Investments in a green transformation of cities | Target | T2 - Projects under the Green Urban Transformation Instrument |
| B30L | B3.5.1 Investment in housing projects | Target | Construction or renovation of buildings |
| C12L | C2.2.1 Digital technologies in teaching | Target | ICT kits for remote teaching delivered |
| C13L | C2.2.1 Digital technologies in teaching | Target | Artificial Intelligence (AI) or Science, Technology, Engineering and Mathematics (STEM) laboratories delivered |

| Sequential Number | Related Measure (Reform or Investment) | Milestone / Target | Name |
|---|---|---|---|
| E4L | E1.2.1 Zero-emission public transport in cities (trams) | Target | Trams for public urban transport |
| E10L | E3.1.1 Facility for support of a low-carbon economy | Milestone | Completion of equity investments |
| G5L | G3.1.1 Streamlining the permitting process for renewable energy sources | Milestone | IT platform for permitting of renewable energy installations |
| G15L | G3.1.4 Support to the national energy system (Energy Support Fund) | Milestone | Ministry has completed the investment |
| G23L | G3.2.1 Construction of natural gas infrastructure to ensure energy security | Milestone | Construction of the gas pipeline |
| | | Instalment amount | EUR 6 780 179 665 |

## SECTION 3: ADDITIONAL ARRANGEMENTS

### 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.

### 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.