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| From: | Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director |
| date of receipt: | 27 May 2025 |
| To: | Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union |

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| Subject: | COMMISSION STAFF WORKING DOCUMENT Updated Climate tracking and digital tagging of the Recovery and Resilience Plan of Poland Accompanying the document Proposal for a COUNCIL IMPLEMENTING DECISION amending Implementing Decision (EU) (ST 9728/22 INIT; ST 9728/22 ADD 1) of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland |

Delegations will find attached document SWD(2025) 144 final.

Encl.: SWD(2025) 144 final



EUROPEAN
COMMISSION

Brussels, 27.5.2025
SWD(2025) 144 final

COMMISSION STAFF WORKING DOCUMENT

**Updated Climate tracking and digital tagging of the Recovery and Resilience Plan of
Poland**

Accompanying the document

Proposal for a COUNCIL IMPLEMENTING DECISION

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

{COM(2025) 284 final}

Updated Climate Tracking and Digital Tagging of the Recovery and Resilience Plan of Poland

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

Int. Field = intervention field.

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

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

| Measure/ Sub-Measure ID | Measure/Sub-Measure Name | Budget (EUR m) | Climate | | Digital | |
|-------------------------|---|----------------|------------|----------|------------|----------|
| | | | Int. Field | Coeff. % | Int. Field | Coeff. % |
| PL-C[A]-I[1.2.1] | Investments for enterprises in products, services and competences of employees and staff related to the diversification of activities | 320 | - | - | 016 | 40% |
| PL-C[A]-I[1.4.1.2] | SMEs in the agri-food sector that completed projects to modernise their infrastructure and equipment | 811 | - | - | 015 | 40% |
| PL-C[A]-I[1.4.1.5] | Agriculture 4.0 | 253 | - | - | 055 | 100% |
| PL-C[A]-I[1.4.1.6] | Modernization of the teaching and demonstration base for agriculture 4.0 | 26 | | | 055 | 100% |
| PL-C[A]-I[2.1.1] | Investments supporting robotisation and digitalisation in enterprises | 450 | - | - | 010bis | 100% |
| PL-C[A]-I[2.2.1] | Investments in the deployment of environmental technologies and innovation, including those related to circular economy | 162 | 023 | 40% | - | - |
| PL-C[A]-I[2.3.1] | Development and equipment of competence centres (specialist training centres, implementation support centres, Observatories) and unmanned vehicle industry management infrastructure, as an ecosystem of innovation | 40 | 084bis | 40% | 084bis | 100% |
| PL-C[A]-I[2.4.1.] | Investments in the development of research potential | 460 | - | - | 021 | 40% |
| PL-C[A]-I[2.6.1] | Investment – Development of the national system of monitoring services, products, analytical tools, services and accompanying infrastructure using satellite data | 124 | - | 0% | 055 | 100% |
| PL-C[A]-I[3.1.1] | Investments in modern vocational training, higher education and lifelong learning | 400 | - | - | 016 | 40% |
| PL-C[B]-I[1.1.1] | Investment in heat sources in district heating systems | 300 | 034 | 40% | - | - |
| PL-C[B]-I[1.1.2.2] | Building renovations and heat source Replacements with non-gas boilers | 1 860 | 025bis | 100% | - | - |
| PL-C[B]-I[1.1.3] | Thermal modernisation of schools | 390 | 025 | 40% | - | - |
| PL-C[B]-I[1.1.4] | Strengthening the energy efficiency of local social activity facilities | 67 | 025 | 40% | - | - |
| PL-C[B]-I[1.1.5] | Improvement of energy efficiency in multi-apartment residential buildings | 240 | 025 | 40% | - | - |
| PL-C[B]-I[1.2.1] | Energy efficiency and RES in companies – investments with the highest greenhouse gas reduction potential | 72 | 024bis | 40% | - | - |

| Measure/ Sub-Measure ID | Measure/Sub-Measure Name | Budget (EUR m) | Climate | | Digital | |
|-------------------------|---|----------------|------------|----------|--------------|----------|
| | | | Int. Field | Coeff. % | Int. Field | Coeff. % |
| PL-C[B]-I[2.1.1.2] | Investments in hydrogen technologies, production, storage and transport of hydrogen - R&I | 30 | 022 | 100% | - | - |
| PL-C[B]-I[2.2.3] | Construction of offshore terminal infrastructure | 366 | 031 | 100% | - | - |
| PL-C[B]-I[3.4.1.1] | Investments for increasing the use of RES as a source of energy in the city | 718 | 026 | 40% | - | - |
| PL-C[B]-I[3.4.1.2] | Investments in increasing biologically active surfaces in urban and functional areas and reducing soil sealing | 761 | 040 | 40% | - | - |
| PL-C[B]-I[3.4.1.3] | Investments in the development of zero-emission transport infrastructure | 836 | 048 | 40% | - | - |
| PL-C[B]-I[3.4.1.4] | Investments in nature-based urban investments (NBS) | 340 | 050 | 40% | - | - |
| PL-C[B]-I[3.4.1.5] | Building renovation leading to greater energy efficiency | 60 | 025 | 40% | - | - |
| PL-C[B]-I[3.4.1.6] | Optimisation of transport work in urban public transport eliminating fossil energy consumption, including ICT solutions | 582 | - | - | 76 | 100% |
| PL-C[B]-I[3.4.1.7] | Education and Training Centres for the green transition of cities using advanced technologies, | 2 | - | - | 011 | 100% |
| PL-C[B]-I[3.5.1] | Investment in energy-efficient housing for low- and average-income households | 582 | 025ter | 40% | - | - |
| PL-C[C]-I[1.1.1] | Ensuring access to very high-speed internet in white spots | 1 263 | - | - | 051 | 100% |
| PL-C[C]-I[2.1.1.1] | New e-services or the upgrade of existing ones in the public administration and the completion of new IT systems | 100 | - | - | 011 | 100% |
| PL-C[C]-I[2.1.1.2] | Launch and configuration of the free electronic document management system (EZD system) | 45 | - | - | 011 | 100% |
| PL-C[C]-I[2.1.1.3] | Implementation of the structured electronic invoices in business transactions and completion of new e-services or upgrade of existing ones in the e-Tax Office service. | 82 | - | - | 011 | 100% |
| PL-C[C]-I[2.1.2] | Level playing field for schools with mobile multimedia devices – investments related to the fulfilment of minimum equipment standards | 590 | - | - | 012 | 100% |
| PL-C[C]-I[2.1.3] | E-competences | 184 | - | - | 108 | 100% |
| PL-C[C]-I[2.2.1.1] | LAN Connection, STEM laboratories – digital part, AI laboratories, examination commissions | 415 | - | - | 012 | 100% |
| PL-C[C]-I[3.1.1.1] | Cyber security – CyberPL | 192 | | - | 021quinquies | 100% |
| PL-C[C]-I[3.1.1.2] | Infrastructure for data processing and delivery of digital services | 221 | 011bis | 40% | 011bis | 100% |
| PL-C[C]-I[3.1.1.3] | Optimisation of the infrastructure of law enforcement services | 54 | - | - | 011 | 100% |
| PL-C[C]-I[3.1.1.4] | IPCEIs on Next Generation Cloud | 64 | - | - | 021quarter | 100% |
| PL-C[C]-I[4.1.1] | Support for advanced digital transformation | 650 | - | - | 033 | 40% |
| PL-C[D]-I[1.1.2] | Accelerating the digital transformation of health by further developing digital health services | 1000 | - | - | 095 | 100% |
| PL-C[E]-I[1.1.2.2] | Zero-emission public transport (electric busses) | 111 | 074 | 100% | - | - |
| PL-C[E]-I[1.2.1] | Zero-emission public transport in cities (TraMS) | 200 | 074 | 100% | - | - |

| Measure/ Sub-Measure ID | Measure/Sub-Measure Name | Budget (EUR m) | Climate | | Digital | |
|-------------------------|--|----------------|------------|----------|------------|----------|
| | | | Int. Field | Coeff. % | Int. Field | Coeff. % |
| PL-C[E]-I[2.1.1.1] | Works on railway lines in the TEN-T core network | 196 | 067 | 100% | - | - |
| PL-C[E]-I[2.1.1.2] | Works on railway lines in the comprehensive TEN-T network | 1 526 | 068 | 100% | - | - |
| PL-C[E]-I[2.1.1.3] | Work on railway lines outside TEN-T | 58 | 069 | 40% | - | - |
| PL-C[E]-I[2.1.1.4] | Work on railway lines outside TEN-T, including electrification | 609 | 069bis | 100% | - | - |
| PL-C[E]-I[2.1.2] | Railways passenger rolling stock | 1 160 | 072bis | 100% | - | - |
| PL-C[E]-I[2.1.3] | Intermodal projects | 175 | 079 | 40% | - | - |
| PL-C[E]-I[2.2.1] | Digitalisation of road transport | 76 | - | - | 063 | 100% |
| PL-C[E]-I[2.2.2] | Digitalisation of transport | 341 | 070 | 40% | 070 | 100% |
| PL-C[G]-I[G1.1.2.1] | Renewable energy sources' installations implemented by energy communities – investment part | 118 | 027 | 100% | - | - |
| PL -C[G]-I[G1.1.3] | Energy storage systems | 200 | 033 | 100% | - | - |
| PL -C[G]-I[G1.2.3] | Development of transmission networks, smart electricity infrastructure | 600 | 033 | 100% | - | - |
| PL -C[G]-I[G1.2.4] | construction or modernisation of electricity distribution networks in rural areas to connect new RES sources | 972 | 033 | 100% | - | - |
| PL -C[G]-I[G1.3.2] | Zero and low-carbon collective transport (buses), sub-investment in zero-emission transport | 754 | 074 | 100% | - | - |
| PL -C[G]-I[G3.1.4.1] | Energy Support Fund - Distribution and transmission networks | 6 879 | 033 | 100% | - | - |
| PL -C[G]-I[G3.1.4.3] | Energy Support Fund - energy storage | 2 208 | 033 | 100% | - | - |
| PL -C[G]-I[G3.1.5] | Construction of offshore wind farms (Offshore Wind Energy Fund) | 4 785 | 028 | 100% | - | - |
| PL -C[G] – I[G3.3.1] | Energy storage systems (repayable support) | 35 | 033 | 100% | - | - |

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

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