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From: Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director

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To: Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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Subject: COMMISSION STAFF WORKING DOCUMENT Updated climate tracking and digital tagging of the recovery and resilience plan of Poland
Accompanying the document Proposal for a COUNCIL IMPLEMENTING DECISION amending the Implementing Decision of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland

Delegations will find attached document SWD(2026) 136 final.

Encl.: SWD(2026) 136 final



Brussels, 20.5.2026
SWD(2026) 136 final

COMMISSION STAFF WORKING DOCUMENT

**Updated climate tracking and digital tagging of the recovery and resilience plan of
Poland**

Accompanying the document

Proposal for a COUNCIL IMPLEMENTING DECISION

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

{COM(2026) 258 final}

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

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

Int. Field = intervention field.

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

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

Measure/ Sub-Measure ID	Measure/Sub-Measure Name	Budget (EUR m)	Climate		Digital	
			Int. Field	Coeff. %	Int. Field	Coeff. %
PL-C[A]-I[1.2.1]	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	796	-	-	015	40%
PL-C[A]-I[1.4.1.6]	Agriculture 4.0	253	-	-	055	100%
PL-C[A]-I[1.4.1.7]	Modernization of the teaching and demonstration base for agriculture 4.0	23	-	-	055	100%
PL-C[A]-I[2.1.1]	Investments 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	98	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	20	084bis	40%	084bis	100%
PL-C[A]-I[2.4.1.1]	Investments in the development of research capacities	454	-	-	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	-	-	055	100%
PL-C[A]-I[3.1.1]	Investments in modern vocational training, higher education and lifelong learning	400	-	-	016	40%
PL-C[A]I[6.1]	Voluntary contribution to EU programme IRIS2	656	-	-	055	100%
PL-C[B]-I[1.1.1]	Investment in heat sources in district heating systems	173	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	49	025	40%	-	-

Measure/ Sub-Measure ID	Measure/Sub-Measure Name	Budget (EUR m)	Climate		Digital	
			Int. Field	Coeff. %	Int. Field	Coeff. %
PL-C[B]-I[1.1.5]	Improvement of energy efficiency in multi-apartment residential buildings	206	025	40%	-	-
PL-C[B]-I[1.2.1]	Energy efficiency and RES in companies – investments with the highest greenhouse gas reduction potential	72	024bis	40%	-	-
PL-C[B]-I[2.1.1.2]	Research and innovation H2 projects for transport	21	022	100%	-	-
PL-C[B]-I[2.2.3]	Construction of offshore terminal infrastructure	354	031	100%	-	-
PL-C[B]-I[3.4.1.1]	Investments for increasing the use of RES as a source of energy in the city; development of energy clusters or energy cooperatives; development of energy-efficient lighting technologies for roads and public spaces	718	026	40%	-	-
PL-C[B]-I[3.4.1.2]	Investments in increasing biologically active surfaces in urban and functional areas and reducing soil sealing; sustainable rainwater management systems involving green-blue infrastructure and nature-based solutions	761	040	40%	-	-
PL-C[B]-I[3.4.1.3]	Investments in the development of zero-emission transport infrastructure	836	048	40%	-	-
PL-C[B]-I[3.4.1.4]	Investments in nature-based urban investments (NBS) with associated vegetation solutions; education and awareness-raising among citizens about the need to transform cities towards climate neutrality in adapting to climate change	340	050	40%	-	-
PL-C[B]-I[3.4.1.5]	Building renovation leading to greater energy efficiency	60	025	40%	-	-
PL-C[B]-I[3.4.1.6]	Optimisation of transport work in urban public transport eliminating fossil energy consumption, including the application of ICT solutions, electronic services supporting greenhouse gas emission reduction or energy efficiency	584	-	-	76	100%
PL-C[B]-I[3.4.1.7]	Education and Training Centres for the green transition of cities using advanced technologies, including virtual and augmented reality and other digital technologies	2	-	-	011	100%
PL-C[B]-I[3.5.1]	Investment in energy-efficient housing for low- and average-income households	174	025ter	40%	-	-
PL-C[C]-I[1.1.1]	Ensuring access to very high-speed internet in white spots	833	-	-	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	207	-	-	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	587	-	-	012	100%

Measure/ Sub-Measure ID	Measure/Sub-Measure Name	Budget (EUR m)	Climate		Digital	
			Int. Field	Coeff. %	Int. Field	Coeff. %
PL-C[C]-I[2.1.3]	E-competences	135	-	-	108	100%
PL-C[C]-I[2.2.1.1]	LAN Connection, STEM laboratories – digital part, AI laboratories, examination commissions	410	-	-	012	100%
PL-C[C]-I[3.1.1.1]	Cyber security – CyberPL	241		-	021quinquies	100%
PL-C[C]-I[3.1.1.2]	Infrastructure for data processing and delivery of digital services	70	011bis	40%	011bis	100%
PL-C[C]-I[3.1.1.3]	Optimisation of the infrastructure of law enforcement services	54	-	-	011	100%
PL-C[C]-I[3.1.1.4]	IPCEIs on Next Generation Cloud	56	-	-	021quarter	100%
PL-C[C]-I[4.1.1]	Supporting the digital transformation of businesses through the use of cloud computing	650	-	-	033	40%
PL-C[D]-I[1.1.2]	Accelerating the digital transformation of health by further developing digital health services	1 000	-	-	095	100%
PL-C[E]-I[1.1.2.2]	Zero-emissions buses and trams	167	074	100%	-	-
PL-C[E]-I[1.2.1]	Zero-emission public transport in cities (trams)	200	074	100%	-	-
PL-C[E]-I[2.1.1.1]	Works on railway lines in the TEN-T core network	308	067	100%	-	-
PL-C[E]-I[2.1.1.2]	Works on railway lines in the comprehensive TEN-T network	1 408	068	100%	-	-
PL-C[E]-I[2.1.1.3]	Work on railway lines outside TEN-T	68	069	40%	-	-
PL-C[E]-I[2.1.1.4]	Work on railway lines outside TEN-T, including electrification	608	069a	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	320	070	40%	070	100%
PL-C[G]-I[G1.1.2.1]	Renewable energy sources' installations implemented by energy communities – investment part	207	027	100%	-	-
PL -C[G]-I[G1.1.3]	Energy storage systems (non-repayable support)	162	033	100%	-	-
PL -C[G]-I[G1.2.3]	Development of transmission networks, smart electricity infrastructure	757	033	100%	-	-
PL -C[G]-I[G1.2.4]	Construction or modernisation of electricity distribution networks in rural areas to connect new RES sources	790	033	100%	-	-
PL -C[G]-I[G1.3.2]	Zero-emission collective transport (buses)	754	074	100%	-	-
PL -C[G]-I[G3.1.4.1]	Energy Support Fund - Distribution and transmission networks	6 879	033	100%	-	-
PL -C[G]-I[G3.1.4.3]	Energy Support Fund - energy storage	2 208	033	100%	-	-
PL -C[G]-I[G3.1.5]	Construction of offshore wind farms (Offshore Wind Energy Fund)	2 226	028	100%	-	-
PL -C[G] – I[G3.3.1]	Energy storage systems (repayable support)	35	033	100%	-	-

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

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