073113/EU XXVIII.GP
Eingelangt am 20/05/26

EUROPEAN
COMMISSION

Brussels, 20.5.2026
COM(2026) 258 final

2026/0132 (NLE)

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(2026) 136 final}

www.parlament.gv.at

2026/0132 (NLE)

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

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility[1], and in particular Article 20(1) thereof,

Having regard to the proposal from the European Commission,

Whereas:

(1) Following the submission of the national recovery and resilience plan ('RRP') by Poland on 3 May 2022, the Commission proposed its positive assessment to the Council. On 17 June 2022, the Council approved the positive assessment by means of an implementing decision[2] ('the Council Implementing Decision of 17 June 2022'). The Council Implementing Decision of 17 June 2022 was amended by Council Implementing Decisions of 8 December 2023[3], 16 July 2024[4], 20 June 2025[5] and 12 December 2025[6].

(2) On 11 March 2026, Poland made a reasoned request to the Commission to make a proposal to amend the Council Implementing Decision of 17 June 2022 in accordance with Article 21(1) of Regulation (EU) 2021/241 on the grounds that the RRP is partially no longer achievable because of objective circumstances. On that basis, Poland has submitted an amended RRP.

Amendments based on Article 21 of Regulation (EU) 2021/241

(3) The amendments to the RRP submitted by Poland because of objective circumstances concern 34 measures.

(4) Poland has explained that six measures are no longer achievable, because of unexpected delays due to difficult winter weather conditions, procurement issues, project delays or lack of demand. This concerns measures A1.4.1 (Modernisation of

[1] OJ L 57, 18.2.2021, p. 17, ELI: https://eur-lex.europa.eu/eli/reg/2021/241/oj.
[2] ST 9728/22 INIT; ST 9728/22 ADD 1.
[3] ST 15835/23 INIT; ST 15835/23 REV1; ST 15835/23 ADD 1.
[4] ST 11805/24 INIT; ST 11805/24 ADD 1.
[5] ST 9590/25 INIT; ST 9590/25 ADD 1.
[6] ST 15795/25 INIT; ST 15795/25 ADD 1; ST 15795/25 REV 1 (pl).

www.parlament.gv.at

infrastructure or equipment in the agricultural sector), B3.2.1 (Investments in risk neutralisation and the restoration of onshore and offshore sites), B3.5.1 (Investment in housing projects), C2.2.1 (Digital technologies in teaching), E3.1.1 (Facility for support of a low-carbon economy) and G1.1.2 (Supporting the scale-up of energy communities). On this basis, Poland has requested that those measures be amended. The Council Implementing Decision of 17 June 2022 should be amended accordingly.

(5) Poland has explained that three measures are no longer achievable, because of unexpected legal challenges arising from public procurement procedures. This concerns measures A1.3.1 (Implementation of the land-use planning reform), A4.6 (Increase labour market participation of certain groups by developing long-term care), and G3.1.1 (Streamlining the permitting process for renewable energy sources). On this basis, Poland has requested that those measures be amended. The Council Implementing Decision of 17 June 2022 should be amended accordingly.

(6) Poland has explained that two measures have been amended to implement better alternatives in order to achieve their original ambition. This concerns measures E1.1 (Increase in the use of environmentally friendly transport and E1.2.1 (Zero-emission public transport in cities (trams)). On this basis, Poland has requested that those measures be amended and a new measure B4.1 (Reducing dependency on coal) be added. The Council Implementing Decision of 17 June 2022 should be amended accordingly.

(7) Poland has explained that 21 measures have been amended to implement better alternatives that allow the administrative burden to be reduced and simplify the Council Implementing Decision, while still achieving the objectives of those measures. This concerns measures A1.1 (Reform of the fiscal framework), A2.6 (Reform of the national system of monitoring services, products, analytical tools, services and accompanying infrastructure using satellite data), A2.6.1 (Investment in the National Satellite Information System (NSIS) and satellites), A4.1.1 (Investment in support of labour market institution reform), A4.3.1 (Investment into social economy entities), B2.2.3 (Construction of offshore terminal infrastructure), B2.3 (Support for investment in offshore wind farms), C1.1.1 (Access to broadband network), C2.1.2 (Digital technologies in school education – portable devices), C4.1.1 (Support for advanced digital transformation), D1.1.1 (Modernisation of highly specialised care centres and other healthcare providers), D4.1.1 (Increasing long-term care provision by modernisation of medical entities at district level), E1.1.2 (Zero and low-emission buses and trams), E2.1.1 (Railways lines), E2.1.2 (Railways passenger rolling stock), E2.1.3 (Intermodal projects), E2.2.1 (Transport safety investments), E2.2.2 (Digitalisation of transport), G1.2.3 (Transmission networks and smart electricity infrastructure), G1.3.2 (Zero-emission collective transport (buses)) and G3.1.2 (Skills for the green transition). On this basis, Poland has requested that those measures be amended. The Council Implementing Decision of 17 June 2022 should be amended accordingly.

(8) Following the decrease in the level of implementation of measures in accordance with Article 21 of Regulation (EU) 2021/241, Poland has requested to use the resources freed up by the decrease in the level of implementation of measures to increase the level of implementation of two measures. This concerns A2.7.1 (Investment - Security and Defence Fund) and A6.1 (Voluntary contribution to the EU Secure Connectivity Programme (IRIS2)). On this basis, Poland has requested that the level of implementation of two measures be increased. The Council Implementing Decision of 17 June 2022 should be amended accordingly.

www.parlament.gv.at

Distribution of milestones and targets

(9) The distribution of milestones and targets in instalments should be amended to take into account the amendments to the RRP and the indicative timeline presented by Poland.

Commission's assessment

(10) The Commission has assessed the amended RRP against the assessment criteria laid down in Article 19(3) of Regulation (EU) 2021/241.

(11) The Commission considers that the amendments put forward by Poland do not affect the positive assessment of the RRP set out in the Council Implementing Decision of 17 June 2022 regarding the relevance, effectiveness, efficiency and coherence of the RRP against the assessment criteria laid down in Article 19(3) of Regulation (EU) 2021/241 points (a), (b), (c), (d),(da), (db), (g), (h), (j) and (k).

Contribution to the green transition including biodiversity

(12) In accordance with Article 19(3), point (e), of, and criterion 2.5 of Annex V to, Regulation (EU) 2021/241, the amended RRP contains measures that contribute to a large extent (rating A) to the green transition, including biodiversity, or to addressing the challenges resulting therefrom. The measures supporting climate objectives account for an amount which represents 40,05% of the amended RRP's total allocation and 68,17% of the total estimated costs of measures in the REPowerEU chapter calculated in accordance with the methodology set out in Annex VI to Regulation (EU) 2021/241.

(13) While Poland failed to submit its National Energy and Climate Plan by 30 June 2024 in line with Article 14 of Regulation 2018/1999 of the European Parliament and of the Council[7], the amended RRP remains consistent with the information provided in December 2019 in the National Energy and Climate Plan for the years 2021-2030. The modification of the amended RRP does not materially impact its ambition towards the climate transition. Despite the amendments, the amended RRP continues to significantly contribute to climate change mitigation with interventions in renewable energy production and distribution, energy efficiency, decarbonisation of buildings and zero emission transport.

(14) The measures in the amended RRP continue to significantly contribute to the green transition. The climate contribution of the amended RRP has decreased from 40,26 % to 40,05% compared to the previous assessment.

Contribution to the digital transition

(15) In accordance with Article 19(3), point (f), of, and criterion 2.6 of Annex V to, Regulation (EU) 2021/241, the amended RRP contains measures that contribute to a large extent (rating A) to the digital transition or to addressing the challenges resulting from it. The measures supporting digital objectives account for an amount which

[7] Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council (OJ L 328, 21.12.2018, p.1, ELI: http://data.europa.eu/eli/reg/2018/1999/oj).

www.parlament.gv.at

represents 21,30% of the amended RRP's total allocation calculated in accordance with the methodology set out in Annex VII to that Regulation.

(16) The measures in the amended RRP continue to significantly contribute to the digital transition. The digital contribution of the amended RRP has increased from 20,92 % to 21,30 % compared to the previous assessment.

Costing

(17) In accordance with Article 19(3), point (i), of, and criterion 2.9 of Annex V to, Regulation (EU) 2021/241, the justification provided in the amended RRP on the amount of the estimated total cost of the RRP is to a medium extent (rating B) reasonable and plausible, is in line with the principle of cost efficiency and is commensurate to the expected national economic and social impact.

(18) Poland has provided cost estimates for all types of measures under its amended RRP that entail a cost. Overall, the methodology and the assumptions used to reach the cost estimates are clear and understandable, very often based on previous projects financed by the cohesion policy funds. In some cases, details on the methodology and assumptions used to make the cost estimates are limited, hindering a full positive assessment of the cost estimates. Poland has also provided detailed supporting documentation for most types of interventions to underpin the justification and the evidence relating to the cost estimates. Poland has provided sufficient information and assurance that the cost of its amended RRP is not covered by other Union financing. Finally, the estimated total cost of the amended RRP is in line with the principle of cost-efficiency and is commensurate with the expected national economic and social impact.

Measures supporting investment operations contributing to the objectives of the Strategic Technologies for Europe Platform (STEP)

(19) In accordance with Article 4(4) of Regulation (EU) 2024/795, Poland considered as a matter of priority projects that have been awarded a Sovereignty Seal pursuant to Article 4(1) of Regulation (EU) 2024/795. However, Poland considered that no project having been awarded a Sovereignty Seal was to be included in the amended RRP because of insufficient time to complete such projects before the end date of the Recovery and Resilience Facility.

Positive assessment

(20) Following the positive assessment by the Commission of the amended RRP, with the finding that the RRP satisfactorily complies with the criteria for assessment set out in Regulation (EU) 2021/241, in accordance with Article 20(2) of and Annex V to that Regulation, the reforms and investment projects necessary for the implementation of the amended RRP, the relevant milestones, targets and indicators, and the amount made available from the Union for the implementation of the amended RRP should be set out.

Financial contribution

(21) The estimated total costs of Poland's amended RRP is EUR 54 718 157 234. As the amount of the estimated total cost of the amended RRP is higher than the updated maximum financial contribution available for Poland, the financial contribution determined in accordance with Article 4a of Regulation (EU) 2021/1755 of the

www.parlament.gv.at

European Parliament and of the Council[8], and with Article 20(4) and Article 21a(6) of Regulation (EU) 2021/241 that is allocated for Poland's amended RRP should be equal to EUR 25 276 853 716. Therefore, the financial contribution made available to Poland remains unchanged.

Loans

(22) The loan support made available to Poland amounting to EUR 29 441 303 518 remains unchanged.

(23) The Council Implementing Decision of 17 June 2022 should therefore be amended accordingly. For the sake of clarity, the Annex to the Council Implementing Decision of 17 June 2022 should be replaced entirely.

(24) This Decision should be without prejudice to the outcome of any procedures relating to the award of Union funds under any Union programme other than the Facility or to procedures relating to distortions of the operation of the internal market that may be undertaken, in particular under Articles 107 and 108 of the Treaty. It does not override the requirement for Member States to notify instances of potential State aid to the Commission under Article 108 of the Treaty,

HAS ADOPTED THIS DECISION:

Article 1
Approval of the assessment of the RRP

The assessment of the amended RRP for Poland on the basis of the criteria provided for in Article 19(3) of Regulation (EU) 2021/241 is approved.

Article 2
Amendments

The Council Implementing Decision of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland is amended as follows:

the Annex is replaced by the text set out in the Annex to this Decision.

Article 3
Addressee

This Decision is addressed to the Republic of Poland.

Done at Brussels,

For the Council
The President

[8] Regulation (EU) 2021/1755 of the European Parliament and of the Council of 6 October 2021 establishing the Brexit Adjustment Reserve (OJ L 357, 8.10.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/1755/oj).

www.parlament.gv.at

EUROPEAN
COMMISSION

Brussels, 20.5.2026
COM(2026) 258 final

ANNEX

ANNEX

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(2026) 136 final}

www.parlament.gv.at

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.

www.parlament.gv.at

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, and the spending review framework, 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

www.parlament.gv.at

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 40% 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.

www.parlament.gv.at

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 providing funding for projects to replace materials harmful to the environment and health in buildings used for agricultural production.

www.parlament.gv.at

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

www.parlament.gv.at

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.

www.parlament.gv.at

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 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

www.parlament.gv.at

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 signature of grant agreements to support social economy entities that commit to maintaining employment for at least 12 months following the date of the agreement.

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.

www.parlament.gv.at

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: 1) definition of the long-term care, 2) definition of the informal carer and informal care, 3) adoption of the legal provisions on the organisational standards for long-term care in the health care system and adoption of new legal provisions on standards for care services provided at the place of residence, 4) designation of bodies responsible for coordination of the long-term care system, monitoring, evaluation and information activities; (iii) publication of the services and benefits of the long-term care provided under the health and social assistance policy in the public bulletin; (iv) the publication of the public expenditure review; as well as (v) the publication of a document proposing a harmonised definition of quality of long-term care in the social and healthcare systems and a system of monitoring and data gathering and its use for the evaluation of quality in the long-term care.

www.parlament.gv.at

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.

[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.

www.parlament.gv.at

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 656 326 691 to the EU Secure Connectivity Programme (IRIS²). The contribution will support the purchase of additional MEO and LEO satellites, ground infrastructure with gateway and Point of Presence located in Poland, satellites communication capacity, and/or development of ancillary connectivity activities.

www.parlament.gv.at

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. Entry into force of the legal act(s) revising the spending review framework by introducing a requirement for: - budgetary holders to reflect findings of spending review reports in the materials for the next year's budget bill; - 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 aggregation of budget expenditures and criteria for public investment appraisals	Provisions in legal act(s) indicating entry into force				Q1	2026	Entry into force of legal act(s) introducing: - a new arrangement of groups aggregating the state budget expenditures which shall apply as of the state budget planning process for the budgetary year 2027; - new (i) general criteria for the appraisal of public investment projects, including a requirement to assess their expected maintenance costs, and (ii) provisions

www.parlament.gv.at

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; - an obligation for sectoral ministers to publish descriptions of general criteria for appraisal of public investment projects in respective sectors; - a requirement to publish on the website of the Ministry of Finance a template for information for publication on new investment projects with total costs exceeding PLN 100 million.
A3G	A1.1 Reform of the fiscal framework	Milestone	Entry into force of an amendment to the Act on Public Finances extending the scope of the stabilising expenditure rule (SER) to include state special purpose funds	Provision in the amendment to the Act on Public Finances indicating its entry into force				Q3	2021	Entry into force of an amendment to the Act on Public Finances to extend the scope of the stabilising expenditure rule (SER). The assumed effects of the changes include covering a larger number of units of the general government (state special purpose funds) within the scope of the SER, which shall allow for increasing the transparency and efficiency of public finance management. The Ministry of 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. 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:

www.parlament.gv.at

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	
										1) Simplifying administrative and silent procedures in at least 12 procedures, in particular related to the seafarers professions and trade and commerce of alcoholic beverages; 2) Reducing the use of the two-instance procedure in at least 10 procedures, related in particular to geological resources; 3) Digitalising the way of dealing with requests in at least eight administrative procedures, related for example to the submission of declarations by tourist operators and entrepreneurs to the Insurance Guarantee Fund and the submission of applications for social benefits by students as well as regarding the geodetic proceedings; 4) Introducing other rationalisations of administrative procedures (such as the limitation of the number of documents or fewer formalities to accomplish) related in particular to introducing a number of improvements in the spatial planning process, in the construction process and in the land consolidation process; 5) Prolonging the deadline for the accomplishment of obligations of entrepreneurs and natural persons towards the administration in some cases of administrative procedures, for example prolonging from 30 to 60 days the deadline for registering a car bought in other Member States or prolonging the deadline for the use of the touristic voucher from 31 March 2022 to 30 September 2022.
A7G	A1.2.1 Projects aimed at diversifying business activities	Target	Businesses in the HoReCa, culture or tourism sectors that have signed contracts		Number	0	2 510	Q4	2024	At least 2 510 businesses in the HoReCa, culture or tourism sectors have signed

www.parlament.gv.at

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			for projects diversifying their business activities							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: 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; 2) Consulting services for projects; 3) Upskilling/reskilling employees. 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: 1) introduce a requirement for all municipalities to prepare and adopt general spatial development plans, to be converted into local legislation, which shall lay down the general rules for building in the municipal area; 2) introduce a requirement that obliges investors to carry out additional projects for the benefit of the municipality when building

www.parlament.gv.at

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	
										new development projects, with a view to, inter alia, reduce the development of housing without a sufficient provision of services; 3) define the process in which stakeholders may participate in the drafting of strategies and general plans in municipalities.
A13G	A1.3.1 Implementation of the land-use planning reform	Milestone	Publication of a document that determines the allocation mechanism and indicative amount 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. 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.

www.parlament.gv.at

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	
A17G	A1.3.1 Implementation of the land-use planning reform	Target	Share of municipalities that adopted general spatial development plans		% (Percentage)	0	40	Q2	2026	40% of municipalities have adopted a general spatial development plan.
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: 1) give the basis for a better functioning of the food supply chain and endorse a set of principles on good practices in vertical relations in the food supply chain, as well as ensure a minimum harmonisation of standards as foreseen in the Directive (EU) 2019/633; 2) protect all trade transactions of agricultural and food products against unfair trade practices; 3) go beyond the Directive (EU) 2019/633 of the European Parliament and of the Council of 17 April 2019 on unfair trading practices in business-to-business relationships in the agricultural and food supply chain. This law goes beyond the Unfair Trading Practices Directive in the following ways: (a) While the Directive provides a closed list of Unfair Trading Practices, the new law shall, in addition to this list, introduce an open definition of unfair trading practices. In particular, such additional trading practices shall be identified as unfair by the Office of Competition and Consumer Protection (UOKiK) if (i) they are contrary to the requirements of good commercial conduct; (ii) and they materially distort or are likely to materially distort the interest of the other contract party;

www.parlament.gv.at

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	
										(b) While the Directive only protects suppliers of agricultural and food products, the new law shall protect all trading operators, including buyers of agricultural and food products. The reform shall allow the Office of Competition and Consumer Protection to investigate not only the cases submitted 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. The selection criteria shall give preference to the areas of: (i) digitalisation; (ii) job creation; (iii) environmental protection and sustainable food production practices; (iv) the circular economy, including actions related to preventing food waste. The application and verification process shall be carried out by the Agency for Restructuring and Modernisation of Agriculture (ARMA), in order to ensure consistency, transparency, and prevent double funding.
A21G	A1.4.1 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. The calls for projects shall safeguard compliance with the DNSH Technical Guidance (2021/C 58/01), in particular with

www.parlament.gv.at

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	
										regards to requirements related to waste management. The calls for projects shall provide that: 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. 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 build or modernise infrastructure or equipment of businesses in the agricultural sector		Number	0	811	Q2	2026	Final payment orders issued for projects to build or modernise infrastructure or equipment of businesses in the agricultural sector. 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. The calls for projects shall provide that: 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. 2. Biogas energy production facilities shall meet the sustainability and greenhouse gas emission savings criteria set out in Articles

www.parlament.gv.at

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	
										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 health in buildings used for agricultural production		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.
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 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 payment orders for projects to build or modernise infrastructure or equipment by farmers or fishermen		Number	0	13 519	Q2	2026	Final payment orders for projects to build or modernise the infrastructure or equipment by farmers or fishermen. 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. The calls for projects shall provide that: 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. 2. Biogas energy production facilities shall meet the sustainability and greenhouse gas

www.parlament.gv.at

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 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.

www.parlament.gv.at

A2 – INNOVATION

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

www.parlament.gv.at

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	
										description of the measure and the mitigating steps set out in the recovery and resilience plan in accordance with the DNSH Technical Guidance (2021/C 58/01). 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. The selection criteria for the call for proposals shall require that the projects contribute to the transformation of SMEs towards a circular economy. In order to ensure that the measure complies with the 'Do no significant harm' Technical Guidance (2021/C 58/01), the eligibility criteria contained

www.parlament.gv.at

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										in terms of reference for calls for projects shall exclude the following list of activities: (i) activities related to 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. The call for applications shall include the eligibility criteria, requesting that the projects shall cover at least one of the following categories: - technologies in the field of utilization of waste as secondary raw materials;

[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.

www.parlament.gv.at

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	
										- increasing the amount of recyclable materials; - decreasing the amount of primary raw materials used in production processes; - supporting key design processes for recycling; - extending the life of products; - decreasing the amount of waste directed to landfills. 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

[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.

www.parlament.gv.at

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	
										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.
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.

www.parlament.gv.at

A3 – EDUCATION

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
A41G	A3.1 Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirements	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. The legal acts shall: • Foresee a development plan for the Skills Centres' Network; • Determine the role of Skills Centres in the education and training system; • Determine the staff employment conditions in the Skills Centres; • Establish provisions for regular reviews in order to ensure supervision over the Sectoral Skills Centres; • Adjust an existing governance system with tailored provisions on the governance of Skills Centres, including employers (including representatives of SMEs), social partners and

www.parlament.gv.at

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 relevant stakeholders including regional and local authorities; • Establish financing arrangements, training conditions, provisions for career guidance and curricula; and • 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. 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. 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.

www.parlament.gv.at

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	
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: • construction, reconstruction, expansion, or renovation of Skills Centres; • purchase of equipment; • institutional set-up of the Centres, including the involvement of sectoral organisations; • hiring of staff; • a set of curricula to be delivered at the centre, with chosen courses containing green and digital dimensions for each centre. 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. Each centre shall purchase equipment, as evidenced by a list of invoices for the purchased equipment.

www.parlament.gv.at

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										For sectoral skills centres in the occupational field of petrochemical industry, curricula shall be provided to assess compliance with the DNSH principle. Sectoral skills centers shall not be established in the occupational fields of: • underground mining and hard coal processing; • 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		Number	0	14	Q3	2023	At least 14 operationalised regional implementation programmes shall be developed, with an overall objective of 16 regional operationalised implementation programmes (one for each 'voivodeship'). The operationalised implementation programmes for the national Integrated Skills Strategy 2030 shall

www.parlament.gv.at

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	
			training and lifelong learning							cover various forms of learning, including the coordination of vocational education and training (VET) and lifelong learning. They shall include plans for development of VET in the regions, taking into account the digital and green transitions and fostering innovation. They shall include monitoring and evaluation mechanisms.

www.parlament.gv.at

A4 – LABOUR MARKET

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
A51G	A4.1 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: - introducing changes to public employment services and active labour market policies to increase labour force participation - lowering the administrative barriers to employment of foreigners - simplifying the process of concluding certain contracts	Provision in the laws on public employment services, employment of third country nationals, and on an electronic conclusion of certain job contracts indicating the entry into force				Q2	2024	Entry into force of three new laws, which shall introduce new provisions: 1. On Public Employment Services and Active Labour Market Policies, to increase participation in employment by: (i) extending the group of clients of employment offices to include professionally inactive persons; (ii) identifying and reaching out to economically inactive people, (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. 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

www.parlament.gv.at

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	
										procedures related to obtaining a work permit for foreigners shall enter into force; (iv) framework for integration and provisions to strengthen control services to monitor the legality of employment shall enter into force. 3. On electronic conclusion of certain contracts, in order to simplify the hiring process. Legal regulations shall introduce the possibility to conclude and settle certain employment contracts in an electronic way, integrated with social security and tax systems. This shall facilitate the process of entering into an employment relationship. 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 (MRPiPS) 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	Publication by the Ministry of Family and Social Policy (MRPiPS) 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.

www.parlament.gv.at

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	
			security in the Polish labour market							
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 collective agreements and the study on a single labour contract in Poland	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 following results of the consultation on collective agreements: 1) Simplification of procedures for the registration of collective agreements; 2) Use of mediation in negotiations; 3) Entities authorised to conclude collective bargaining agreements; 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: - 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 - individual profiles of PES' clients or - the customer satisfaction survey tool for PES clients or - extension of PES websites functionality with AI-driven mechanisms. 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				Q2	2026	The authorities shall provide (a) final report(s) on 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	Milestone	Adoption of quality standards for	Provision in the relevant laws				Q2	2024	Independent analysis of existing standards of care and education for children up to three

www.parlament.gv.at

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	
	market situation of parents by increasing access to high-quality childcare for children up to the age of three		childcare, including educational and care standards of services for children up to three years of age	indicating the entry into force						years of age and access to high-quality and affordable early childhood education and care systems. The analysis shall be done taking into account the Council Recommendation of 22 May 2019 on High-Quality Early Childhood Education and Care Systems (2019/C 189/02) and shall be presented in a report to be published by the Ministry of Family, Labour and Social Policy. 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. 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.

www.parlament.gv.at

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	
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	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: - implementing a single coherent financing management system for the creation and functioning of the childcare services for children up to the age of three; - bringing the management of funds coming from various financing sources under the Maluch+ programme.
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.

www.parlament.gv.at

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	
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.
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 agreements for the support of at least 1 000 social economy entities on providing financial support shall be signed. The grant agreements shall include the commitment for maintaining employment for at least 12 months following the date of the agreement.
A65G	A4.4 Making forms of employment more flexible and introducing remote work	Milestone	Entry into force of the act amending the Labour Code introducing the permanent institution of remote work to the provisions of the Labour Code and flexible forms of working time arrangements	Provision in the act amending the Labour Code indicating its entry into force				Q3	2022	Entry into force of the act amending the Labour Code which shall help to better reconcile professional and private responsibilities, respond to the crisis, and provide support to help inactive people with lower economic activity in finding permanent employment. The reform shall consist in: - introducing the possibility of remote work (entirely or partially) outside the workplace on the basis of agreements between the employee and the employer made at the conclusion of the employment contract or during employment; - establishing rules on remote work in agreement between the employer and employees' representatives; - including specific cases in which remote work could be performed at the employer's request (such as during extraordinary

www.parlament.gv.at

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	
										circumstances); - establishing an obligation for the employer to provide materials and tools necessary to perform remote work and/or the use of employees' private equipment; - implementing flexible forms of working time arrangements.
A67G	A4.5 Extend careers and promote working beyond the statutory retirement age	Milestone	Entry into force of the act amending the Act on personal income tax implementing from 2023 a personal income tax reduction for those who reached the retirement age but continue working	Provision in the act amending the Act on personal income tax indicating its entry into force				Q4	2022	Entry into force of the act amending the Act on personal income tax which shall implement the following changes: personal income tax reduction shall be dedicated to taxpayers who reach the statutory retirement age and do not decide to retire but continue working. Those workers shall be exempted from income tax to a certain limit of income (no more than the first income tax bracket, PLN 85 528 in 2021, and no more than average gross wage in the national economy in Poland). The personal income tax rate of those above the first bracket shall be reduced. Thanks to this tax incentive taxpayers shall earn additional amounts corresponding to the amount of unpaid income tax which aims to incentivise them to extend careers.
A68G	A4.5 Extend careers and promote working beyond the statutory retirement age	Milestone	Report to evaluate the impact of measures taken to raise the effective retirement age	Publication of the evaluation report by the Ministry of Family, 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 (MRPiPS)				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

www.parlament.gv.at

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
				and by the Ministry of Health						Publicznej of the Ministry of Health website. The analysis shall in particular assess whether it is possible to: - integrate social and health long-term care, - speed up the deinstitutionalisation of these services, - put them under a single authority, - reduce the fragmentation of care provision, - revise the care-related benefits to enable undertaking employment, - create a stable system of adequate financing of the long-term care services, especially the community-based and home care, - introduce a quality framework on long-term care services (requirements for staff, equipment, admission of long-term care providers to the market). The analysis shall be done in consultation with relevant stakeholders, including social partners dealing with long-term care provision, informal carers, persons receiving care, those who do not receive care but should receive it, and local authorities.
A70G	A4.6 Increase labour market participation of certain groups by developing long-term care	Milestone	Entry into force of legal act(s) and publication of non-legislative documents	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				Q2	2026	Entry into force of legal act(s) providing for the following: 1) definition of 'long-term care'; 2) definition of 'informal carer' and 'informal care'; 3) adoption of the legal provisions on the organisational standards for long-term care in the health care system and adoption of the new legal provisions on standards for care services provided at the place of residence; 4) designation of the bodies responsible for coordination of the long-term care system, monitoring, evaluation and information activities.

www.parlament.gv.at

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										In addition to the changes in the legal framework, Poland shall take the following measures: • publish the services and benefits of the long-term care provided under the health and social assistance policy in the public bulletin; • publish the public expenditure review to evaluate the state of public finances for long-term care; • publish a document proposing a harmonised definition of quality of long-term care in the social and healthcare systems and a system of monitoring and data gathering and its use for the evaluation of quality in the long-term care.
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 legislative act that shall provide for the following: 1) Empowering the State Labour Inspection to issue administrative decisions converting civil law contracts concluded under the conditions of a labour code with employment contracts; 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; 3) Introducing the possibility for the State Labour Inspection to carry out remote inspections; 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;

www.parlament.gv.at

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	
										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: 1) The adoption of the multi-annual strategy on capacity building and working conditions which provides for: • addressing the challenge of unfilled vacancies; • roll out of IT tools to be used for remote inspections; • training plan for the staff on the new laws, operating standards and IT tools; • management methods and risk assessment tools to make the inspections targeted. 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; 3) Establishing an inter-institutional risk assessment taskforce with the participation of representatives of the State Labour Inspection, the Social Insurance Institution and the National Revenue Administration; 4) Launching an electronic data exchange channel between the State Labour Inspection (PIP), the Social Insurance Institution (ZUS) and the National Revenue Administration (KAS);

www.parlament.gv.at

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	
										5) Conducting an audit of the IT security systems in the State Labour Inspection; and 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 Connectivity Programme (IRIS^2)	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. Poland shall transfer EUR 656 326 691 to the EU Secure Connectivity Programme (IRIS^2).

www.parlament.gv.at

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 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 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 5 471 689 564 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:

www.parlament.gv.at

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, bimodal trains, hybrid vessels, dual fuel vessels; (d) special purpose ships and special purpose vehicles that are based on the best available levels of environmental performance; and (e) the construction of new road connections, bridges, non-electrified railroad tracks and/or tunnels with an individual length of less than 20 kilometres and renovation of tracks, roads, bridges and/or tunnels.

www.parlament.gv.at

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, bimodal trains, hybrid vessels, dual fuel vessels and to special purpose ships 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
					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: - Identifying key medium to long-term challenges in the CCS, including lessons learnt from the Covid-19 crisis; - Ensure compliance with EU general principles including gender equality and non-discrimination is addressed in the projects to be supported; - Identifying the potential for green and digital tools and platforms to address these challenges; - Developing concepts for the cooperation and transfer of knowledge and skills between the CCS and with the sectors of science, education, technology and business with a focus on EU general principles including gender equality and non-discrimination, green and digital. Identifying preferred options to provide public support for actions in the CCS.
A2L	A2.5.1 A program to support the activities of entities in the cultural and creative industries to	Milestone	Selection criteria for the support of projects in the cultural and creative sectors (CCS)	Publication of the selection criteria and setting-up of the independent				Q4	2022	The Ministry of Culture and National Heritage shall adopt and publish the selection criteria to support SMEs, cultural institutions and NGOs in creating projects within the cultural and creative sectors (CCS).

www.parlament.gv.at

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	
	stimulate their development			selection committee						Furthermore, an independent selection committee with experts of various disciplines shall be set up, including representatives of independent CCS organisations and institutions. The selection committee shall decide on the provisions of grants and fellowships. The criteria for the selection of applications for project grants from cultural institutions, NGOs, SMEs and microenterprises in the CCS, corresponding to one of the NACE sectors as defined by Eurostat, shall: a) give preference to projects that are likely to have a lasting impact in the digital and green transitions in the CCS; b) give preference to those beneficiaries that have a business plan on how the grants shall be used to finance the costs of the project; c) give preference to those beneficiaries that have a track record of activities or projects in the last 24 months related to the project proposal. EU general principles including gender equality and non-discrimination shall be considered in all projects.
A3L	A2.5.1 A program to support the activities of entities in the cultural and creative industries	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).

www.parlament.gv.at

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	
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 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.
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.

www.parlament.gv.at

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	
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 5 471 689 564 in equity shall be injected into the Fund. Any necessary agreements established in the law for the implementation of this measure shall have entered into force. 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.

www.parlament.gv.at

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

www.parlament.gv.at

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

www.parlament.gv.at

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 emissions that are not lower than the relevant benchmarks[24], (iii) activities and assets

[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.

[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.

www.parlament.gv.at

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.

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.

[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.

www.parlament.gv.at

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.

B4.1 Reducing dependency on coal

The objective of this measure is to ensure stable financing for investments in the decarbonisation of the district heating sector, following the adoption of a Resolution of the Council of Ministers, and an amended legal framework supporting a voluntary closure of coal mines and social protection of certain mining employees. It shall consist of the approval of a "District Heating Transformation Fund" for the period 2026-2030 and of a legal act amending the Act on the functioning of the hard coal mining industry. The implementation of the "District Heating Transformation Fund" is not financed by the RRF and is not part of the measure. Advisory services for the implementation of the "District Heating Transformation Fund" may be provided with support from the European Local Energy Assistance (ELENA) facility.

www.parlament.gv.at

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				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

www.parlament.gv.at

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	
				households notably with the involvement of the banking sector providing loans combined with grants; (b) low-income households; (c) lowest-income households.						with the applicable definitions under the "Clean Air" Priority Programme. By 31 March 2023, the provisions providing targeted support to the mentioned groups shall be fully operational and recipients shall have access to this support.
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.

www.parlament.gv.at

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	
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. Compliance with the DNSH principle shall be demonstrated by the following provisions in the agreements: - Supported heat generation installations shall not exceed the threshold of 250g of CO2/kWh of energy. - In case of installations using bioenergy, these shall comply with article 29(2) to article 29(7) of Directive 2018/2001. - 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. 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

www.parlament.gv.at

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										In case of support for gas-fired boilers, these shall be deployed in line with the Annex III of the Commission Technical Guidance on DNSH (2021/C58/021) and shall lead to a significant decrease in GHG emissions with the objective of significantly improving the environment and public health, notably due to pollution reduction, in particular in areas where the EU air quality standards set by Directive 2008/50/EU are exceeded or risk being exceeded.
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 thermally modernised. 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		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.

www.parlament.gv.at

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	
			sources, or thermal modernizations.							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 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. 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

www.parlament.gv.at

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										and marketing of renewable hydrogen more difficult than other sources of hydrogen. The reform shall primarily aim at developing renewable hydrogen or hydrogen produced from electrolysers.
B17G	B2.1 Improving the conditions for the development of hydrogen technologies and other decarbonised gases	Milestone	Entry into force of the law laying down rules for hydrogen	Provision in the law indicating its entry into force				Q4	2023	Entry into force of the law defining rules for hydrogen infrastructure and markets design aimed at supporting the market uptake of renewable and low-carbon hydrogen, integration of hydrogen production in other energy markets as well as existing and dedicated infrastructure aimed at creating regulatory predictability for investors and supporting the uptake of renewable and low-carbon hydrogen. The law shall be in compliance with the 'Do no significant harm' Technical Guidance (2021/C 58/01). The reform shall not make the use and marketing of renewable hydrogen more difficult than other sources of hydrogen. The reform shall 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.

www.parlament.gv.at

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
B21dG	B2.1.1 Investment in hydrogen, hydrogen manufacturing, storage and transport	Target	Legal agreements signed with final beneficiaries		Percentages	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 use or 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 construction works of the new terminal for offshore wind installations (accommodating at least two offshore jack-up vessels). Legally binding preliminary use or 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	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 upgrading or extension works of facilities in the ports of Łeba, Ustka, and Darłowo

www.parlament.gv.at

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										for servicing and maintenance of offshore wind installations. 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 or operators, 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. The selection criteria shall give priority to municipalities with the least ability to finance investments from their own resources. Voivodeship self-governments shall be involved in the process of defining the criteria for selecting beneficiaries.
B40G	B3.1 Support sustainable water and wastewater management in rural areas	Milestone	Entry into force of legal act establishing an obligation to carry out regular monitoring and control of appropriate individual systems	Provision in the legal act indicating its entry into force				Q2	2022	Entry into force of a legal act which shall introduce the obligation for communes to monitor and control the disposal of sewage and use instruments to prevent improper disposal, including the mechanism of so-called substitute performance, i.e. organising the emptying of septic tanks by the commune for property owners who have not concluded contracts for emptying septic tanks.
B41G	B3.1.1 Investments in wastewater 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.

www.parlament.gv.at

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	
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. 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.
B44G	B4.1 Reducing dependency on coal	Milestone	District Heating Transformation Fund	Board approval				Q3	2026	The management and/or the supervisory board of the Narodowy Fundusz Ochrony Srodowiska i Gospodarki Wodnej (NFOSiGW) shall approve as Priority Programme the “District Heating Transformation Fund” for the period 2026 – 2030, consisting of at least EUR 700 million coming from the national funds of the NFOSiGW. Such approval shall specify that the objective of the “District Heating Transformation Fund” is to support the decarbonisation of the district heating sector in Poland and: 1. The eligible investments for the decarbonisation of heat generation and

www.parlament.gv.at

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	
										investment objectives of the "District HeatingTransformation Fund" (such as deployment of renewable energy sources, heat pump technologies, thermal storage and waste heat recovery) and the requirement for eligible investments to be in line with the DNSH principle; 2. The investment objectives in terms of capacity of renewable sources' deployment and GHG emission reduction or fossil fuel use reduction.
B45G	B4.1 Reducing dependency on coal	Milestone	Entry into force of an Act amending the Act on the functioning of the hard coal mining industry	Entry into force of legislative amendment				Q3	2026	Entry into force of an Act amending the Act on the functioning of the hard coal mining industry concerning closure of hard coal mining.

www.parlament.gv.at

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.

www.parlament.gv.at

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.

www.parlament.gv.at

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

www.parlament.gv.at

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.

[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.

www.parlament.gv.at

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.

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.

www.parlament.gv.at

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.

www.parlament.gv.at

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

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
B1L	B1.2 Facilitating the implementation of the energy saving obligation for energy companies	Milestone	Entry into force of the implementing regulation to the Energy Efficiency Act	Provision in the implementing regulation to the Energy Efficiency Act indicating its entry into force				Q2	2022	Entry into force of the implementing regulation to the Energy Efficiency Act which shall establish an energy savings reference value for projects improving energy efficiency; and set out a methodology for calculating energy savings for projects in the transport sector.
B2L	B1.2.1 Energy efficiency and RES in companies – investments with the highest greenhouse gas reduction potential	Milestone	Financing instructions (including eligibility and selection criteria) for the support scheme targeting energy efficiency and RES in companies, including those covered by the EU Emissions Trading System	Publication of the support scheme				Q4	2022	The investment policy of the scheme shall include at least the following eligibility and project selection criteria: (i) the objective of the lowest price per ton of the greenhouse gas saved; (ii) ensuring compliance with the DNSH Technical Guidance (2021/C58/01) through the use of the exclusion list and compliance with EU and national environmental laws and (iii) specifying decarbonisation targets.
B3L	B1.2.1 Energy efficiency and RES in companies – investments with the highest greenhouse gas reduction potential	Target	Award of all contracts for the implementation of energy efficiency and RES in enterprises		Number	0	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	Provisions in the regulations				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

www.parlament.gv.at

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	
			from the Act on the promotion of electricity generation in offshore wind farms	indicating their entry into force						a set of equipment for power evacuation and for the elements of offshore substations - Moreover, the regulation shall guarantee the appropriate quality of 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. 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 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	Publication on the energy regulator website of a study on measures to				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

www.parlament.gv.at

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

www.parlament.gv.at

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	
										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: - 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; - an obligation to develop an annual plan on the subject of hazardous materials lingering in marine areas of the Republic of Poland; - 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	8	Q3	2026	Documentation published related to investments in risk neutralisation and restoration of at least four pre-defined onshore sites and of four pre-defined offshore sites that are exposed to the presence of pollutants or hazardous substances: a) for each onshore site, an assessment of the state of the environment; and 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	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

www.parlament.gv.at

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

www.parlament.gv.at

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	
			areas in investing in the green transition							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 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. 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.

www.parlament.gv.at

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	
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 the homeless, heating plants and temporary premises, and resulting changes in other acts	Provision in the act amending the Act of 8 December 2006 on financial support for the creation of residential premises for rent, sheltered housing, night shelters, shelters for the homeless, heating plants and temporary premises, and resulting changes in other acts indicating its entry into force				Q2	2022	The amendment to the act shall provide for increasing the support for investments in construction of buildings with an energy standard higher by 20% than NZEB. Support shall be increased as compared to standard housing from 80% to 95% for buildings for low-income households and from 35% to 60% for households with average incomes. These provisions shall apply to any source of public support.
B30L	B3.5.1 Investment in housing projects	Target	Construction or renovation of buildings		Number	0	134	Q2	2026	Number of buildings constructed or renovated. The call shall specify that the following types of projects are supported: dwellings forming part of the municipality's residential stock, protected dwellings

www.parlament.gv.at

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										and 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: 1. Amendments to the Act of 20 February 2015 on renewable energy sources (RES Act) shall reformulate principles of operation for energy clusters (better conditions to establish such entities) by providing: rules, definitions or notions regarding: the scope, agreements, subject matter of energy cluster, registry of energy cluster or cooperation between individual members of the energy cluster and system operators. 2. Amendments to the RES Act shall implement collective models of energy prosumers. Provisions on collective models of energy prosumers may have a delayed entry into force. 3. Amendments of legislative acts concerning energy market shall implement provisions on new renewable energy communities, which shall ensure that final customers, in particular household customers, are entitled to participate in a renewable energy community. 4. Regulation to the RES Act regarding the principles of energy accounting for energy cooperatives shall introduce provisions specifying principles of operations for one of models of renewable energy community. 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	Milestone	Entry into force of an act amending the Act	Provision in the act amending the				Q2	2022	Entry into force of an amending act which shall remove formal barriers to investments in onshore

www.parlament.gv.at

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	development of renewable energy sources		on investments in onshore wind farms	Act on investments in onshore wind farms indicating its entry into force						infrastructure. The amendment shall make the distance rule (minimum distance from windmill to residential building - 10 times windmill' height, 10H) more flexible by giving more power to determine minimum distances to municipalities as part of the spatial/zoning procedure and to regional environmental protection offices as part of the procedure for issuing decisions on environmental conditions. The general 10H distance rule shall be maintained, but the possibility of deviations from it shall be enabled and that more power to determine the location of wind farms shall be given to individual municipalities as part of the local planning procedure (zoning/spatial procedure). The local plan shall be able to define a shorter distance of the wind farm from the residential building, taking into account the range of the wind farms' impacts based on the environmental impact forecast made under such a plan.
B34L	B3.6 Improving the conditions for the development of renewable energy sources	Milestone	Entry into force of a regulation laying down a plan of renewables auctions for the years 2022 - 2027	Provision in the regulation indicating its entry into force				Q3	2022	Entry into force of a regulation laying down a plan of renewables auctions per technology (including for new onshore wind farms). The plan shall set a budget and a volume of electricity that shall be available through competitive auctions for the period 2022-2027.
B35L	B3.6 Improving the conditions for the development of renewable energy sources	Target	T1 - Installed capacity of onshore wind and photovoltaic installations (in GW)		Number	11,2	18	Q2	2022	Total installed capacity (in GW) of onshore wind and photovoltaic installations.
B36L	B3.6 Improving the conditions for the development of	Target	T2 - Installed capacity of onshore wind and		Number	18	20	Q3	2022	Total installed capacity (in GW) of onshore wind and photovoltaic installations.

www.parlament.gv.at

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

www.parlament.gv.at

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
			in offshore wind farms							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.

www.parlament.gv.at

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.

www.parlament.gv.at

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 schools with modernised LAN.

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.

www.parlament.gv.at

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.

www.parlament.gv.at

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	Residential units with access to 100 Mb/s broadband	Increase in share of residential units with access to broadband				Q3	2026	An increase in share of residential units in Poland with access to at least 100 Mb/s-speed broadband by at least 4 percentage points in comparison to 2023 baseline value of 79.6%.

www.parlament.gv.at

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	
C6aG	C1.1.1 Access to broadband network	Target	Local Area Network (LAN) in schools		Number	0	2 000	Q2	2026	At least 2 000 schools with modernised LAN.
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. 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.

www.parlament.gv.at

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										In the field of education, minimum binding standards to equip schools with digital infrastructures shall be defined. Mandatory guidelines shall be developed in cooperation with the local governments and in consultation with a wide group of stakeholders,and shall ensure a minimum level of Information and Computer Technology (ICT) equipment for every school in Poland.
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. 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-

www.parlament.gv.at

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	
										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.
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. 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 registered in the database of the Laptop for Teacher ("Laptop dla nauczyciela") system.

www.parlament.gv.at

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
C15G	C2.1.2 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.
C16G	C2.1.3 E-competences	Milestone	Creation of a Digital Competence Development Centre (DCDC)	Report on the organisational set-up and functioning of the DCDC				Q4	2022	The Digital Competences Development Centre (DCDC) shall be established within the office of the Minister responsible for digitalisation. The main objective of DCDC is to enhance and improve the system of coordination of digital competence development in Poland through the realization of following sub-functions: - Research and analytical function This function shall involve research and monitoring actions regarding digital competences combined with the observatory function that shall gather and structure knowledge in this regard. This shall lead to the formulation of recommendations and proposals for relevant activities. - Test and implementation function This function shall involve tests in the 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.

www.parlament.gv.at

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	
										- Education and popularisation function. This function shall involve such actions as consultancy, mentoring, seminars, training and courses and also dissemination of the results of the Centre's actions through an information portal.
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.
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. - “The ICT system supporting cooperation within the national cybersecurity system” shall be made available to additional 385 beneficiaries. - 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	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

www.parlament.gv.at

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									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: - 13 630 Mobile Data Terminals (MDT) with software for Police; - 30 mobile points for Border Guard; - 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 infrastructure of law enforcement services	Milestone	Important Project of Common European Interest (IPCEI): Selection of Next Generation Cloud projects and signature of contracts	Signature of contracts with selected entities				Q3	2023	Selection of projects and signature of contracts following the publication of the call for project proposal in order to support the development of the Next Generation Cloud solutions in Poland.
C28G	C3.1.1 Cybersecurity – CyberPL, infrastructure of data processing and optimization of the 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.

www.parlament.gv.at

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) 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.

www.parlament.gv.at

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.

www.parlament.gv.at

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	Milestone	Adoption of a new digitalisation policy for education, constituting the	Adoption of the policy				Q3	2022	Adoption by the Council of Ministers of a resolution on the policy of digitisation of the

www.parlament.gv.at

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	
	digitalisation of the education system		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							education area, having the nature of a program and strategic document, setting the framework for State policy and activities undertaken in the area of digitalisation of education in the short, medium and long term. This document shall constitute the basis for the activities of stakeholders and actors-participants and defines the tools for achieving a fully digitalised education system adapted to contemporary challenges of pre-school and general education environment. The policy shall include the implementation plan, evaluation and monitoring measures and it shall be developed applying a participatory approach.
C9L	C2.2.1 Equipping schools/institutions with adequate ICT devices and infrastructure to improve the overall performance of education system	Milestone	Public consultation on the framework defining the procedures for the distribution of ICT equipment and for the provision of infrastructure to schools	Report summarising the results of the public consultation and the following government response				Q3	2022	Public consultation involving different stakeholders and social partners on the framework for the distribution of ICT equipment (IT kit for remote teaching) and for the provision of infrastructure (LAN connection, STEM and AI laboratories) to schools. The results of the consultation shall be summarised in a report, containing the main comments from stakeholders and social partners and the government's follow-up to these comments.

www.parlament.gv.at

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	
C10L	C2.2.1 Equipping schools/institutions with adequate ICT devices and infrastructure to improve the overall performance of education system	Milestone	Framework defining the procedures for the distribution of ICT devices and for the provision of infrastructure to schools	Adoption by the Ministry of Education and Science				Q2	2023	The framework shall set out the minimum conditions for the distribution of ICT equipment and for the provision of infrastructure to the beneficiary schools, as resulting from the prior public consultation with different stakeholders and social partners. The framework shall set out clear criteria for the selection of beneficiary schools, reflecting the needs for ICT equipment and infrastructure, such as laboratories, and their potential impact on the educational performance of the schools. 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.

www.parlament.gv.at

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	
C13aL	C2.2.1 Digital technologies in teaching	Milestone	Framework agreement(s) for Artificial Intelligence (AI) laboratories	Signature of framework agreement(s)				Q1	2026	Signature of framework agreement(s) laying down the conditions for awarding public contracts in respect of delivery to schools of Artificial Intelligence (AI) Laboratories.
C13L	C2.2.1 Digital technologies in teaching	Target	Artificial Intelligence (AI) laboratories delivered		Number	0	12 000	Q3	2026	Delivery of AI laboratories to 12 000 schools, directly or through school managing authorities, as shown in acceptance protocols.
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). At least 40% of this financing shall contribute to digital objectives

www.parlament.gv.at

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	
										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.

www.parlament.gv.at

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.

www.parlament.gv.at

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.

www.parlament.gv.at

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.

www.parlament.gv.at

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: - 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; - assessment of the impact of proposed tariffs in view of increasing the share of ambulatory care services; - establishment of conditions and criteria for recovery plans for indebted hospitals; - 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; - 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	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:

www.parlament.gv.at

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	
			on strengthening primary care and coordinated care, followed by financial provisions (including amendments to contracts), allowing for national-wide implementation							- preventive health care (task fee); - expected health outcomes and quality of care (incentives introduction); and - the chronic care disease management programme and care coordinator. The Order shall introduce financial arrangements providing for additional financial resources for the primary healthcare contracts, excluding night and holiday health care.
D3G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Entry into force of the Act on quality in health care and patient safety, together with necessary implementing regulations	Provision in the act indicating its entry into force				Q3	2022	Entry into force of the Act on quality in health care and patient safety that shall include provisions on the following elements: 1) authorisation: a system for assessing entities performing medical activities such as hospital services in the light of their compliance with the requirements of the Ministry of Health and the National Fund for Health (so-called “basket requirements”); 2) accreditation: a framework for the external evaluation of the quality of health care and patient safety in hospitals; 3) monitoring of adverse events: a framework for activities carried out by medical entities, in particular conducting a systematic analysis of adverse events with a view to prevent the occurrence of similar adverse events; 4) medical registers: specifying the rules for creation and financing of

www.parlament.gv.at

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	
										medical registers and strengthening their role in ensuring quality in health care; 5) patients' experience: establishing a framework for measuring patients' experience in relation to National Health Fund (NFZ) contracting provisions; and 6) rehospitalisation: a framework for tracking and analysing 30 days re-admission rates connected to the NFZ contracting provisions (via implementing regulation).
D4G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Entry into force of the Act on the National Oncological Network and the relevant legal acts establishing the rules for the operation of the network by introducing a new structure and a new model of cancer care management	Provision in the act indicating the entry into force				Q3	2022	Entry into force of the Act on National Oncological Network and the relevant legal acts that shall ensure that all patients, regardless of their place of residence, receive oncological care based on the same diagnostic and therapeutic standards. These acts shall focus on: - improving the organisation of the oncological care system by providing patients with access to the highest-quality diagnostic and therapeutic processes and comprehensive care along the entire "patient path" in the areas of primary care, specialised outpatient healthcare (AOS), hospital treatment and rehabilitation; - creating a new organizational structure and new model of cancer care management, including the monitoring centres;

www.parlament.gv.at

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	
										- 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: - establishment of an organizational structure of the National Cardiological Network and cardiological care management; - establishment of cardiological care for patients based on recommended diagnostic and therapeutic standards; - 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,	Milestone	Entry into force of the regulation on the	Provision in the regulation				Q1	2023	The regulation shall enter into force and provide for the establishment of

www.parlament.gv.at

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	accessibility and quality of health services		list of voivodeship monitoring centres for the oncological network	indicating the entry into force						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. The categorisation criteria shall be based on: - coverage (such as, covered population; covered benefits; need for timely access to care); - equity (such as, equity in delivery and use); - efficiency; - quality of care and - availability of resources (such as, human resources and financial resources).
D10aG	D1.1.1 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	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

www.parlament.gv.at

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	
			centres (AOS) cooperating with them							categorisation criteria (set out under D9G) and clear and transparent procedures. 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: - 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; - selected investments, including the ones targeting the cooperating specialised outpatient care centres, shall not be supported by EU funds other than the RRF. The support shall cover only the scope of activities related to the provision of health services financed by the National Health Fund and it shall not cover the commercial activities.
D13G	D1.1.1 Modernisation of highly specialised care centres and other healthcare providers	Target	Hospitals of the National Oncological Network with construction or reconstruction investments or		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.

www.parlament.gv.at

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	
			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 construction or reconstruction 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 individual electronic health record (EHR).

www.parlament.gv.at

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	
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. Students who take advantage of the support shall be able to apply for a complete remission of the loan upon meeting the following conditions: - work after graduation for a period of not less than 10 years within 12 consecutive years counted from the date of graduation, in entities performing medical activities on the territory of the Republic of Poland, which provide health care services financed from public funds, and - obtain the title of specialist within the above-mentioned period, in a field of medicine recognised as a priority on the day the physician commences

www.parlament.gv.at

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 specialisation training. A person who meets these two conditions shall not have to reimburse the loan for medical studies. Detailed conditions and procedure for cancelling the loan shall be specified in the legislative act.
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

www.parlament.gv.at

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	
										provisions on: 1) increasing the flexibility of the postgraduate medical education process by introducing certified medical competencies, making it possible to take the specialization examination after the penultimate year of specialization training has been completed and changing the postgraduate internship program, 2) introducing a central system for qualifying and allocating specialisation places, 3) relieving doctors by launching specialist training courses in the field of operational aid for nurses and paramedics, 4) updating the lowest basic salary of employees working in healthcare entities by increasing working rates for all occupational groups referred to in the Act of 8 June 2017 and bringing forward by half a year the requirement for all medical establishments to meet statutorily guaranteed levels of basic salaries for medical workers: doctors, dentists, trainee doctors and dentists, nurses, midwives, laboratory diagnosticians, physiotherapists, pharmacists and other medical professionals, and 5) transferring some competences from nurses to medical carers.
D29G	D2.1.1 Investments related to the modernisation and	Milestone	Entry into force of a legal act establishing a	Provision in the legal act				Q2	2022	The legal act introducing the temporary system of incentives to increase the attractiveness of medical

www.parlament.gv.at

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	
	retrofitting of teaching facilities and increasing admissions to medical studies		system of incentives to undertake and continue studies in selected medical university faculties through scholarships, funding for studies and mentoring	indicating its entry into force						studies shall include the possibility of: - granting scholarships, co-financing paid studies and financing the mentoring of students of nursing, midwifery and emergency medical services; and - granting scholarships for students in the fields of medicine, medicine and dentistry, medical analytics, as well as pharmacy and physiotherapy. The legal act introducing the system shall include an obligation to review the system's performance at the end of the RRF period and to analyse the impact of the implemented incentive scheme on the number of students in education with a view to deciding on its possible resumption.
D30G	D2.1.1 Investments related to the modernisation and retrofitting of teaching facilities 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: - facilities used for medical education or - libraries or student dormitories.
D32G	D3.1 Increasing the efficiency and quality of the healthcare system by supporting	Milestone	Entry into force of the Act on clinical trials of medicinal	Provision in the Act indicating its entry into force				Q4	2022	The Act on clinical trials of medicinal products for human use shall enter into force and include: - transparent rules, and

www.parlament.gv.at

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	
	Polish research and development potential in the field of medical sciences and health sciences		products for human use							- additional facilities and mechanisms encouraging clinical trials in Poland and improving the quality and streamlining of clinical trials in Poland. This Act shall also update the legal framework governing the biomedical sector in general in Poland, including Research and Development, insofar as such an update is considered as necessary in the Government's Strategic Plan for the Development of the Biomedical Sector in Poland.
D33G	D3.1 Increasing the efficiency and quality of the healthcare system by supporting Polish research and development potential in the field of medical sciences and health sciences	Milestone	Entry into force or implementation of the key actions specified in the Government's Strategic Plan for the Development of the Biomedical Sector in accordance with the timeline set out in the Strategic Plan	Provisions in the underlying documents indicating their entry into force or their implementation, depending on the type of key actions identified in the Strategic Plan				Q4	2022	Actions identified as "key actions" in the Strategic Plan shall enter into force or be implemented in accordance with the schedule included in the Strategic Plan and to the extent determined by the Strategic Plan. The adoption of the Strategic Plan itself in the form of a resolution of the Council of Ministers shall take place in 2022. Key actions shall include the design of the sector development management system, first grant competitions in priority areas and the permanent monitoring of the Polish biomedical market.
D34G	D3.1.1 Comprehensive development of research in the field of medical sciences and health sciences	Milestone	Entry into operation of an electronic platform for the Polish Clinical Trial Network	Entry into operation of the platform for the Polish Clinical Trial Network				Q4	2022	The electronic platform shall enter into operation. The platform shall include tools to coordinate the network operation, a search engine allowing to identify clinical trials, a website utilising the abovementioned search engine dedicated for patients looking for an opportunity to take part

www.parlament.gv.at

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										in 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 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: - confirming the establishment of 10 Clinical Trial Support Centres (CTSC); - confirming that the 18 existing CTSC received funding for at least one of the following activities: - education or training for at least one out of three recipient groups: management teams, scientists and patients, - preparing CTSC to carry out decentralized research (with the patient-centric approach), - informing about clinical trials in society, - modernising IT systems, - modernising existing infrastructure, - designing new processes, procedures and modifying the organizational

www.parlament.gv.at

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	
										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. The selection shall be based on a set of criteria which shall include local conditions for: - demographic trends, - population density, - long-term care needs, - long-term care/geriatric services saturation, - quality of care, and - compliance with restructuring plans or equivalent documents for a given hospital. An equivalent document shall contain at least: information on measures to ensure sound financial condition of the concerned hospital, including details on the nature of these measures, their timeline, their cost and expected financial results, the body responsible for implementation of these measures and the monitoring arrangements.
D40G	D4.1.1 Increasing long-term care provision by modernisation of medical entities at district level	Target	Hospitals with construction or renovation investments or medical equipment purchased		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

www.parlament.gv.at

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.

www.parlament.gv.at

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

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

www.parlament.gv.at

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.

www.parlament.gv.at

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) a grant scheme for EV support, and (iv) 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 acceptance or delivery of zero-emission or low-emission buses and the acceptance or delivery or declaration of readiness for acceptance of 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.

www.parlament.gv.at

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 railway lines and 180 bottlenecks (including level-crossings).

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 (technical) acceptance or 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) works on 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.

www.parlament.gv.at

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

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
E1G	E1.1 Increase in the use of environmentally friendly transport	Milestone	Entry into force of a law 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). Those measures shall include: - a new structure for SUMPs implementation support with a SUMP Steering Committee to stimulate the development and implementation of SUMPs; - a SUMP competence centre within the Ministry of Infrastructure, which shall provide advisory and financial support to local government units; - the Plenipotentiary for SUMP in the Ministry of Infrastructure. The new framework shall allow for the provision of adequate technical and financial support to entities interested in the preparation of the SUMPs and shall improve the activities undertaken in this area by the central administration.

www.parlament.gv.at

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	
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. For M1 vehicles the support: • shall not exceed PLN 40 000 per final recipient in case of natural persons and sole proprietors. • shall not exceed PLN 40 000 per vehicle in case of national parks. For M2 and N1 vehicles the support: • 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. • 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	Disbursement(s) under the EV support scheme(s)	Disbursement(s) of funds				Q2	2026	EUR 246 375 000 shall be disbursed under the EV support scheme(s).
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.

www.parlament.gv.at

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	
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.
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

www.parlament.gv.at

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	
										(excluding Compressed Natural Gas and Liquefied Natural Gas), primarily implemented by SMEs and mid-caps. The management of the Fund shall be entrusted to a Fund manager selected via an open tender. The Fund Investment Committee shall be established and be responsible for approving projects of final recipients (investees) as proposed by the Fund manager based on market needs and in an open and market-conform way. The structure of the Fund shall enable to leverage private funds. The underlying legal acts shall ensure that any reflow (i.e. interests on the loan, return on equity, or principal repaid, minus associated costs) linked to these instruments shall be used for the same policy goals, including beyond 2026, or to repay the RRF loans.
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	Acceptance and/or delivery of at least 360 zero-emission or low-emission buses. At least 28 trams accepted and/or delivered or declared ready for acceptance.
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

www.parlament.gv.at

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										and 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.
E18G	E2.1.1 Railways lines	Target	Works on 500 km of railway lines		Number	0	500	Q3	2026	(Technical) acceptance of works, for at least one of the branches: infrastructure or signalling or energy, 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 of works on at least 180 bottlenecks (including level-crossings).
E19G	E2.1.2 Railways passenger rolling stock	Milestone	Signature of contracts for passenger rolling stock	Contracts signed				Q4	2024	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. 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	Railway rolling stock		Number	0	381	Q3	2026	(Technical) acceptance and/or delivery of at least 56 locomotives and at least 248 wagons. (Technical) acceptance and/or delivery of at least 77 regional rolling stock units/Electric Multiple Units.

www.parlament.gv.at

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	
E22G	E2.1.3 Intermodal projects	Target	Investments in intermodal terminals and rolling stock		Number		200	Q3	2026	(Technical) acceptance and/or delivery for investments in at least 5 intermodal terminals (such as construction works, or assembly work, or purchases of equipment or installations) and (technical) acceptance and/or delivery of 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 minimum distance between vehicles, road safety targets by 2030 (-50 % fatalities in accidents)	Provisions in the legal acts indicating the entry into force				Q4	2021	The following legislative changes promoting road safety shall be introduced: priority of pedestrians on crossings, introducing homogenous speed limit in urban areas (50 km/h) and minimum distance between vehicles on motorways and expressways (half the speed in meters). The overall goal for road safety shall be established in the National Road Safety Programme aiming for a 50% reduction of fatalities in road accidents by 2030 vs 2019 in line with the EU commitment.
E24G	E2.2.1 Transport safety investments	Target	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, works on 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 permit(s) or acceptance protocol(s) granted for the construction of 90 km of bypasses. (Technical) acceptance of works on 305 hotspots. (Technical) acceptance of the installation of 128 automatic road surveillance devices.

www.parlament.gv.at

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	
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 and/or delivery of: (i) installation or update of 7 European Rail Traffic Management System (ERTMS) on-board-units, (ii) installation of at least 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 at least 28 locations.

www.parlament.gv.at

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 Public transport in cities (trams)

The objective of this investment is to increase the public transport offer in cities. This measure consists in the acceptance of trams.

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. The legal act shall specify that this obligation applies to all cities with more than 100 000 inhabitants which exceed the limits on air quality as identified in the air quality report to be prepared by 30 April of each year by the General Environmental Protection Inspectorate and that low-emission transport zones shall be established in such cities as of 1 January of the year after. The legal act shall also 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.

www.parlament.gv.at

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	
E4L	E1.2.1 Public transport in cities (trams)	Target	Trams		Number	0	88	Q1	2026	Protocols confirming acceptance of 88 trams.
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.

www.parlament.gv.at

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	
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 • the Facility shall be managed by the National Fund for Environmental Protection and Water Management (NFOŚiGW); • the Facility shall operate by providing equity investments directly to the private sector as well as to the public sector engaged in similar activities; • the objective of the Facility is to contribute to increasing the production capacity of new zero-emission vehicles and infrastructure for the development of electromobility, as well as industrial installations and solutions geared towards the production and storage of zero-emission energy; • supported products and technologies may notably include research and innovation processes; technology transfer and cooperation between enterprises focusing on the low carbon economy with focus on low and zero-emission innovative solutions in the field of sustainable mobility and zero-emission and low-emission energy sources;

www.parlament.gv.at

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 beneficiaries of the support shall be companies, including SMEs and midcaps; • in line with the principle of non-discrimination, public entities that are engaged in similar activities as the private entities benefiting from the financial scheme could also be accepted as final beneficiaries of the financial scheme; • the 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 for an amount necessary to use at least 75% of the RRF investment into the Facility.
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 1 068 537 519 to final beneficiaries and a management fee to the National Fund for Environmental Protection and Water Management.

www.parlament.gv.at

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

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

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

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

F1 Justice system

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

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

F1.1 Reform strengthening the independence and impartiality of courts

The reform shall:

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

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

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

www.parlament.gv.at

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

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

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

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

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

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

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

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

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

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

F2.1 Improving the process of law-making

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

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

In order to ensure the proper consultation of social partners and stakeholders in the implementation of the Recovery and Resilience Plan, the reform shall include the entry into force of a legislative act to create a Monitoring Committee consisting of stakeholders and social partners involved in the implementation of the recovery and resilience plan.

www.parlament.gv.at

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: a) in all cases relating to the judges, including the disciplinary and waiver of judicial immunity, determine the scope of jurisdiction of the Supreme Court Chamber, other than the existing Disciplinary Chamber, meeting the requirements ensuing from Article 19 paragraph 1 of the TEU. This shall ensure that the above-mentioned cases shall be examined by an independent and impartial court established by law, while the discretionary power to designate the disciplinary tribunal with jurisdiction at first instance in cases concerning judges of ordinary courts shall be circumscribed, b) clarify the scope of disciplinary liability of judges, by ensuring that the right of Polish courts to submit requests for preliminary rulings to the CJEU is not restricted. Such request shall not be grounds to initiate disciplinary proceedings against a judge, c) while the judges may still be held liable for professional misconduct, including obvious and gross violations of the law, determine that the content of judicial decisions is not classified as a disciplinary offence, d) ensure that initiation of the verification, within the court proceedings, whether a judge meets the requirements of being independent, impartial and 'being established by law', according to Article 19 of the TEU is possible for a competent court where a

www.parlament.gv.at

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	
										serious doubt arises on that point and that such verification is not classified as a disciplinary offence, e) strengthen procedural guarantees and powers of parties in disciplinary proceedings concerning judges, through (i) assuring that the disciplinary cases against judges of the ordinary courts are examined within a reasonable time, (ii) making more precise regulations on territorial jurisdiction of the courts examining the disciplinary cases to ensure that the relevant court can be directly determined in accordance with the legislative act; and (iii) ensuring that the appointment of a defence counsel in disciplinary proceedings concerning a judge is done within a reasonable timeframe, as well as providing time for substantive preparation of the defence counsel to perform their functions in the given proceedings. Simultaneously, the court shall suspend the course of proceedings in case of a duly justified absence of the accused judge or his or her defence counsel.
F2G	F1.2 Reform to remedy the situation of judges affected by the decisions of the Disciplinary Chamber of	Milestone	Entry into force of a reform to remedy the situation of judges affected by the decisions of the Disciplinary Chamber of the	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

www.parlament.gv.at

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 Supreme Court in disciplinary cases and judicial immunity cases		Supreme Court in disciplinary cases and judicial immunity cases							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 the Disciplinary Chamber of the Supreme Court in disciplinary cases and judicial immunity cases	Milestone	Reform to remedy the situation of judges affected by the decisions of the Disciplinary Chamber of the Supreme Court in disciplinary cases and judicial immunity cases	Cases adjudicated				Q4	2023	All review cases launched in accordance with Milestone F2G shall be adjudicated, unless in duly justified exceptional circumstances.
F4G	F2.1 Improving the process of law-making	Milestone	Entry into force of amendments of the Rules of Procedure of the Sejm, the Senate and the Council of Ministers	Provisions in the legal acts indicating the entry into force				Q3	2022	Entry into force of amendments to the Rules of the Procedure of the Sejm that shall limit the use of fast-track procedures to justified cases and introduce for draft laws proposed by deputies the requirement that, except for justified cases, there is an impact assessment and public consultation. Entry into force of amendments to the Rules of the Procedure of the Council of Ministers that shall limit the use of fast-track procedures to justified cases. Entry into force of amendments to the Rules of the Procedure of the Senate that shall introduce for draft laws proposed by

www.parlament.gv.at

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 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: 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; 2) Make it a legal requirement to consult the Monitoring Committee during the implementation of the RRP.
F6G	F3.1 Improving the conditions for the implementation of the RRP	Milestone	Adoption of the Guidance by the Minister in charge of regional development establishing the rules for involvement of stakeholders and social partners in the implementation of the RRP	Publication of the Guidance on the website of the Ministry of Development Funds and Regional Policy				Q2	2022	Following a public consultation, adoption of the Guidance to ensure effective involvement of stakeholders and social partners in programming, implementation, monitoring and evaluation of the RRP. The Guidance shall harmonise the measures to be taken by the institutions responsible for the implementation of reforms and investments under the RRP. The Guidance shall include mechanisms for the monitoring and evaluation of the involvement of stakeholders and social partners.
F7G	F3.1 Improving the conditions for the implementation of the RRP	Milestone	Ensuring an effective audit and control in the framework of the RRF implementation protecting the financial	Audit report confirming the repository system functionalities				Q2	2022	A repository system for monitoring the implementation of the RRF shall be in place and operational. The system shall include, as a minimum, the following functionalities: (a) collection of data and monitoring of the achievement of milestones and targets; (b) collection, storage and ensuring access to the data required by Article 22(2)(d)(i) to (iii) of the RRF Regulation.

www.parlament.gv.at

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	
			interests of the Union							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.

www.parlament.gv.at

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.

www.parlament.gv.at

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 and (ii) grant agreements signed with recipients 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.

www.parlament.gv.at

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 Central Energy Market Information System (CSIRE) and power quality monitoring systems, and (iv) the installation of three new, upgraded or expanded IT 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.

www.parlament.gv.at

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.
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 implementing REPowerEU	Target	Increase in the administrative capacity to implement		Number	0	106	Q4	2024	At least 106 new posts created in the administration with tasks assigned including work on the REPowerEU reforms and investments.

www.parlament.gv.at

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
	reforms and investments		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.

www.parlament.gv.at

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:

www.parlament.gv.at

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	
										• Establish a uniform set of rules, including on the criteria and time limits for processing of connection requests; • 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; • 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.

www.parlament.gv.at

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	
G21G	G1.2.3 Transmission networks and smart electricity infrastructure	Milestone	Central Energy Market Information System (CSIRE) and power quality monitoring systems	Installation of one Central Energy Market Information System (CSIRE) and installation of power quality monitoring systems at 48 substations				Q3	2025	Installation of one Central Energy Market Information System (CSIRE) and installation of power quality monitoring systems at 48 substations.
G22G	G1.2.3 Transmission networks and smart electricity infrastructure	Target	IT systems for the transmission system operator		Number	0	3	Q4	2025	Three new, upgraded or expanded IT systems, including technical infrastructure, for the transmission system operator (TSO), including: • a data centre; • software for the electricity balancing market; • upgrade of the SCADA and EMS (sub)systems of the DYSTER system.
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. 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. 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

www.parlament.gv.at

Seq. N°	Related Measure (Reform or Investment)	Milestone / Target	Name	Qualitative indicators (for milestones)	Quantitative indicators (for targets)			Indicative timeline for completion		Description of each milestone and target
					Unit of measure	Baseline	Goal	Quarter	Year	
										in 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.

www.parlament.gv.at

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	Zero-emission buses		Number	0	1 044	Q2	2026	Delivery of zero-emission buses (electric, trolleybuses or hydrogen).

www.parlament.gv.at

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) the entry into force of a resolution approving the financing of an IT platform for permitting procedures for 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:

www.parlament.gv.at

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:

---

[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.

www.parlament.gv.at

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 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,

[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.

www.parlament.gv.at

including downstream use[44], (ii) activities and assets under the EU Emissions Trading System (ETS) 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.
5. 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].

[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.

[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.

www.parlament.gv.at

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)

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 consists 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.

www.parlament.gv.at

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. 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	Entry into force of a resolution approving the financing of an IT platform for permitting procedures for renewable energy installations	Provision in the resolution indicating its entry into force				Q2	2026	Entry into force of a resolution of the National Fund for Environmental Protection and Water Management (NFOŚiGW) approving the financing of an IT platform for permitting procedures for renewable energy installations.
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.

www.parlament.gv.at

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	
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 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(s) in the relevant legal act(s) indicating its entry into force				Q4	2025	Entry into force of the relevant legal act(s) 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.
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.

www.parlament.gv.at

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	
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.

www.parlament.gv.at

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.

www.parlament.gv.at

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.

www.parlament.gv.at

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 20 564 660 382. 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 20 049 498 223.

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

www.parlament.gv.at

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A39G	A2.4 Strengthening cooperation mechanisms between science and industry	Milestone	Establishment of rules for the use of laboratories and knowledge transfer of institutes supervised by the Minister of Agriculture and Rural Development
A59G	A4.2 Reform to improve the labour market situation of parents by increasing access to childcare for children up to the age of three	Milestone	Entry into force of an act amending the Act on the care of children up to three years of age aimed at changing the 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

www.parlament.gv.at

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

www.parlament.gv.at

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

www.parlament.gv.at

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
C10G	C2.1 Scaling up digital applications in the public sphere, the economy and society	Milestone	Entry into force of the resolution of the Council of Ministers on the Digital Competence Development Programme
C16G	C2.1.3 E-competences	Milestone	Creation of a Digital Competence Development Centre (DCDC)
D2G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Entry into force of the Order of the President of the National Health Fund (NFZ) and respective legal acts on strengthening primary care and coordinated care, followed by financial provisions (including amendments to contracts), allowing for national-wide implementation.
D3G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Entry into force of the Act on quality in health care and patient safety, together with necessary implementing regulations
D4G	D1.1 Improving the effectiveness, accessibility and quality of health services	Milestone	Entry into force of the Act on the National Oncological Network and the relevant legal acts establishing the rules for the operation of the network by introducing a new structure and a new model of cancer care management
D9G	D1.1.1 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

www.parlament.gv.at

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

2.1.3 Third Instalment (non-repayable support):

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

www.parlament.gv.at

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
E2G	E1.1 Increase in the use of environmentally friendly transport	Milestone	Measures to support the development of Sustainable Urban Mobility Plans (SUMPs) and adoption of incentives for SUMPs' implementation providing technical and financial support to all functional urban areas by the Ministry of Infrastructure.
		Instalment amount	EUR 1 725 649 300

2.1.4 Fourth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A25G	A1.4.1 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

www.parlament.gv.at

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

www.parlament.gv.at

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
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: • introducing changes to public employment services and active labour market policies to increase labour force participation • lowering the administrative barriers to employment of foreigners • simplifying the process of concluding certain contracts
A57G	A4.2 Reform to improve the labour market situation of parents by increasing access to high-quality childcare for children up to the age of three	Milestone	Adoption of quality standards for childcare, including educational 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

www.parlament.gv.at

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

www.parlament.gv.at

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

www.parlament.gv.at

2.1.7. Seventh Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A2G	A1.1 Reform of the fiscal framework	Milestone	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

www.parlament.gv.at

2.1.8. Eighth Instalment (non-repayable support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A2aG	A1.1Reform of the fiscal framework	Milestone	Changes in aggregation of budget expenditures and 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
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 and water supply infrastructures	Target	Support for wastewater and 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	Milestone	Delivery of equipment for law enforcement services
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

www.parlament.gv.at

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	Central Energy Market Information System (CSIRE) and power quality monitoring systems
G22G	G1.2.3 Transmission networks and smart electricity infrastructure	Target	IT systems for the transmission system operator
		Instalment amount	EUR 4 149 683 785

2.1.9. Ninth 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 build or 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 payment orders for projects to build or 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

www.parlament.gv.at

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
A55G	A4.1.1 Investment in support of labour market institution reform	Milestone	Digitalisation of Public employment services (PES)
A56G	A4.1.1 Investment in support of labour market institution reform	Milestone	Trainings on the application of new procedures
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
A70G	A4.6 Increase labour market participation of certain groups by developing long-term care	Milestone	Entry into force of legal act(s) and publication of non-legislative documents
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

www.parlament.gv.at

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
B41aG	B3.1.1 Investments in wastewater and water supply infrastructures	Target	Support for wastewater and 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
B44G	B4.1 Reducing dependency on coal	Milestone	District Heating Transformation Fund
B45G	B4.1 Reducing dependency on coal	Milestone	Entry into force of amendments to the Act on the functioning of the hard coal mining industry
C6G	C1.1.1 Access to broadband network	Milestone	Residential units with access to 100 Mb/s broadband
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	Milestone	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	Milestone	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 construction or reconstruction investments or medical equipment purchased

www.parlament.gv.at

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
D14G	D1.1.1 Modernisation of highly specialised care centres and other healthcare providers	Target	Hospitals of the National Cardiological Network with construction or reconstruction 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	Milestone	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	Milestone	Launch of an AI-based support tool for doctors
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 construction or renovation investments or medical equipment purchased
E4cG	E1.1 Increase in the use of environmentally friendly transport	Milestone	Disbursement(s) under the EV support scheme(s)
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 railway lines

www.parlament.gv.at

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
E18aG	E2.1.1 Railways lines	Target	Works on 180 bottlenecks
E20G	E2.1.2 Railways passenger rolling stock	Target	Railway 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, works on road safety hotspots, installation of 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
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	Zero-emission buses
		Instalment amount	EUR 6 928 216 574

www.parlament.gv.at

2.2. Loan

The Instalments referred to in Article 3(2) shall be organised in the following manner:

2.2.1. First Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
B1L	B1.2 Facilitating the implementation of the energy saving obligation for energy companies	Milestone	Entry into force of the implementing regulation to the Energy Efficiency Act
B10L	B2.4 Legal framework for the development of energy storage facilities	Milestone	Entry into force of amendments of the Act on energy law with regards to energy storage
B21L	B3.3 Support for the sustainable management of water resources in agriculture and rural areas	Milestone	Entry into force of amendments to national legislation needed to improve the conditions for resilient water management in agriculture and rural areas
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	Milestone	Amendment of the Regulation of 17 February 2020 on monitoring of

www.parlament.gv.at

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
	and wireless communication for social and economic needs		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)

www.parlament.gv.at

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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
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	Milestone	Framework defining the procedures for the distribution of ICT devices and for

www.parlament.gv.at

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
	infrastructure to improve the overall performance of education system		the provision of infrastructure to schools
		Instalment amount	EUR 2 815 596 004

2.2.4. Fourth Instalment (loan support):

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
B3L	B1.2.1 Energy efficiency and RES in companies – investments with the highest greenhouse gas reduction potential	Target	Award of all contracts for the implementation of energy efficiency and RES in enterprises
B6L	B2.3 Support for investment in offshore wind farm	Milestone	Entry into force of an amendment of the Regulation on the detailed conditions for the operation of the power system which shall amend national balancing rules in order to reduce to the maximum possible extent the impact of the allocation constraints
B24L	B3.4 Enabling framework for green transition investments in urban areas	Milestone	Entry into force of a law 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

www.parlament.gv.at

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
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

www.parlament.gv.at

2.2.6. Sixth 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. Seventh 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
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

www.parlament.gv.at

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
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. Eighth 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) laboratories
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
E4L	E1.2.1 Public transport in cities (trams)	Target	Trams
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

www.parlament.gv.at

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
			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 4 659 813 429

2.2.9. Ninth 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) laboratories delivered
C17L	C4.1.1 Support for advanced digital transformation	Target	Legal agreements signed with final beneficiaries
C18L	C4.1.1 Support for advanced digital transformation	Milestone	Ministry has completed the investment
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	Entry into force of a resolution approving the financing of an IT platform for

www.parlament.gv.at

Sequential Number	Related Measure (Reform or Investment)	Milestone / Target	Name
			permitting procedures for 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 7 148 195 959

www.parlament.gv.at

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.

www.parlament.gv.at