**10 August 2026**

# Positive preliminary assessment of the satisfactory fulfilment of milestones and targets related to the fifth payment request submitted by the Republic of Poland on 19 June 2026, transmitted to the Economic and Financial Committee by the European Commission

## Executive summary

In accordance with Article 24(2) of Regulation (EU) 2021/241, on 19 June 2026, Poland submitted a request for payment for the eighth instalment of the non-repayable support and the eighth instalment of the loan support. The payment request was accompanied by the required management declaration and summary of audits.

To support its payment request, Poland provided due justification of the satisfactory fulfilment of the 16 milestones and targets of the eight instalment of the non-repayable support and 13 milestones and targets of the eight instalment of the loan support, as set out in Section 2 of the Council Implementing Decision of 17 June 2022 on the approval of the assessment of the recovery and resilience plan for Poland.[1]

For six targets covering a large number of beneficiaries, in addition to the summary documents and official listings provided by Poland, Commission services have assessed a statistically significant sample of individual files. The sample size has been uniformly set at 60 which corresponds to a confidence level of 95% or above in all cases.

In its payment request, Poland has confirmed that measures related to previously satisfactorily fulfilled milestones and targets have not been reversed. The Commission does not have evidence of the contrary. Upon receipt of the payment request, the Commission has assessed on a preliminary basis the satisfactory fulfilment of the 29 milestones and targets. Based on the information provided by Poland, the Commission has made a positive preliminary assessment of the satisfactory fulfilment of all 29 milestones and targets.

The milestones and targets positively assessed as part of this payment request demonstrate significant steps in the implementation of Poland's Recovery and Resilience Plan. They notably highlight the continuation of the reform momentum in key policy areas. This includes, among others, the reforms concerning amendments to the Energy Law, which introduced requirements for establishment of uniform set of rules for connections to the electricity network, as well as the adoption of the Space Activities Act establishing a governance framework for space activities and satellite data usage in Poland.The milestones and targets also confirm progress towards the completion of investment projects related to purchase of 88 trams for Polish cities, as well as investments concerning digital technologies in school education, notably portable devices and computers for educators.

1 ST 9728/22 INIT; ST 9728/22 ADD 1; ST 15835/23 INIT; ST 15835/23 REV1; ST 15835/23 ADD 1; ST 11805/24 INIT; ST 11805/24 ADD 1; ST 9590/25 INIT; ST 9590/25 ADD 1; ST 15795/25 INIT; ST 15795/25 ADD1; ST 15795/25 ADD1 REV1; ST 9521/26 INIT; ST 9521/26 ADD1;

By the transmission of this positive preliminary assessment and in accordance with Article 24(4) of Regulation (EU) 2021/241, the Commission asks for the opinion of the Economic and Financial Committee on the satisfactory fulfilment of the relevant milestones and targets.

**Contents**

# Non-repayable support – Eight instalment

**Number and name of the Milestone: A2aG Changes in aggregation of budget expenditures and criteria for public investment appraisals**

**Related Measure:** A.1.1 Reform of the fiscal framework

**Qualitative Indicator:** Provision in legal act(s) indicating entry into force

**Time:** Q1 2026

**1. Context:**

The measure aims to increase the transparency and efficiency of public spending.

Milestone A2aG concerns the entry into force of legal act(s) introducing changes in aggregation of budget expenditures, as well as the criteria for public investment appraisals.

Milestone A2aG is the fifth and last milestone of the reform. It was preceded by milestone A1G (under the first instalment), related to the budgetary classification system, milestone A3G (under first instalment), related to the extension of the scope of the SER, milestone A2G (under seventh instalment), related to a revised medium-term budgetary framework and revised spending review framework, and milestone A4G (under seventh instalment), related to review of the functioning of the stabilising expenditure rule.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled. |
| 2 | Copy of the Act of 27 February 2026 amending the Act on Public Finances and certain other acts published on 30 March 2026 and entered into force on 14 April 2026 (Journal of Laws 2026, item 426) | Legislative act which introduced changes in the budgetary classification system, and public investment appraisals requirements. |
| 3 | Copy of the Regulation of the Ministry of Finance of 20 April 2026 on detailed classification of revenues, expenditures, inflows and outflows and foreign resources published on 28 April 2026 and entered into force on 29 April 2026 (Journal of Laws 2026, item 582) | Legislative act which introduced changes in the budget classification including new expenditure groups. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

**Entry into force of legal act(s) introducing:**

The following legal acts entered into force and pertain to the aggregation of budget expenditures and criteria for public investment appraisals:

1. The Act of 27 February 2026 amending the Act on Public Finances and certain other acts was published in the Journal of Laws on 30 March 2026 (details), hereinafter referred to as “the Act of 27 February 2026” (evidence No. 2). The relevant provisions entered into force on 14 April 2026 in accordance with its Article 23.
2. The Regulation of the Minister of Finance of 20 April 2026 on detailed classification of revenues, expenditures, inflows and outflows and foreign resources was published in the Journal of Laws on 28 April 2026 (hereinafter referred to as the “the Regulation of the Minister of Finance of 20 April 2026” (evidence No. 3). It entered into force on 29 April 2026 in accordance with its Paragraph 6.

**- 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;**

The new arrangement of groups aggregating expenditures of the state budget was introduced by Article 1(5) and (14) of the Act of 27 February 2026 which revised Articles 39 and 124 of the Act on Public Finances (hereinafter referred to as the “APF”). The revised Article 124 of the APF specifies the state budget expenditures groups (current transfers; benefits for natural persons; current expenditure; capital expenditure; and capital transfers) as well as more detailed items included in these groups. The revised Article 39 of the APF specifies that more detailed classification of public revenues and expenditure shall be specified in a Ministry of Finance Regulation. In line with the revised Article 39 of the APF, the Regulation of the Minister of Finance of 20 April 2026 provides more detailed classification of public revenues and expenditure in Annexes 1 to 5. Paragraph 4 of the Regulation of the Minister of Finance of 20 April 2026 specifies that the regulation applies for the first time to the planning of the state budget for 2027.

**- new (i) general criteria for the appraisal of public investment projects, including a requirement to assess their expected maintenance costs, and (ii) provisions specifying the public sector units and the value of investment projects to which these criteria shall apply on a mandatory basis;**

New general criteria for the appraisal of public investment projects are introduced by Article 1(17) of the Act of 27 February 2026 adding Articles 133aa to 133ac of the APF. The newly added Article 133aa(1) of the APF specifies the public sector units and the value of investment projects to which the new general criteria apply on a mandatory basis. The added Article 133aa(3) of the APF specifies the general criteria for the appraisal of public investment projects, which also incorporate a mandatory requirement to prepare a financial assessment of the investment, including its expected maintenance costs.

**- an obligation for sectoral ministers to publish descriptions of general criteria for appraisal of public investment projects in respective sectors;**

The obligation for sectoral ministries to develop descriptions of general criteria for appraisal of public investment projects in respective sectors was introduced by Article 1(17) of the Act of 27 February 2026 by adding Article 133aa(5) in the APF, which requires that ministers responsible for government departments for the departments under their supervision, and the President of the Council of Ministers for the entities under his / her supervision, ensure uniformity and objective application of the general criteria by developing descriptions of these criteria and publishing them in the Public Information Bulletin on the pages of the offices serving them. Article 20 of the Act of 27 February 2026 requires ministries responsible for government departments and the President of the Council of Ministers to publish the descriptions of the general criteria for appraisal of public investment projects by 30 June 2026.

**- 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.**

The requirement for the Ministry of Finance to publish a template for information for publication on new investment projects with total costs exceeding PLN 100 million is specified in Article 1(17) of the Act of 27 February 2026, which adds Article 133ac(6) to the APF. Article 21 of the Act of 27 February 2026 states that the Ministry of Finance is required to publish this template on the Public Information Bulletin website by 30 June 2026.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Target: A25aG Funding for projects to replace materials harmful to the environment and health in buildings used for agricultural production**

**Related Measure:** A1.4.1 Modernisation of infrastructure or equipment in the agricultural sector

**Quantitative Indicator:** Number

**Baseline: 22 000**

**Target:** 42 641

**Time:** Q4 2025

**1. Context:**

Investment A1.4.1 aims to increase competitiveness and resilience of the agricultural sector in Poland. The investment consists in funding for building or modernising infrastructure or equipment of actors in the sector, as well as for replacing materials harmful to the environment and health in buildings used for agricultural production.

Target A25aG requires that 42 641 projects received funding to replace materials harmful to the environment and health in buildings used for agricultural production.

Target A25aG is the third step of the implementation of the investment, and it follows the completion of milestone A20G (under the second instalment), related to the adoption of criteria for the selection of beneficiaries for all the projects under this investment, and target A25G (under the fourth instalment), related to the farmers who received funding to complete projects to replace materials harmful to the environment and health in buildings used for agricultural production, which provided a baseline for the target currently under assessment. It will be followed by targets A21G (under the ninth instalment), related to projects to modernise or build distribution or storage centres or wholesale markets; A23G (under 9th instalment), related to projects to build or modernise infrastructure or equipment in the agricultural sector; and A26G (under the ninth instalment), related to projects to build or modernise infrastructure or equipment by farmers of fishermen.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled. |
| 2 | List of projects that received funding to replace materials harmful to the environment and health in buildings used for agricultural production | The list contains 45 592 projects that received funding and provides an overview of case numbers. |
| In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units: | | |

| | | |
|---|---|---|
| 3 | Extracts of bank transfers carried out between 14 September 2023 and 6 November 025 | Bank transfers indicating that the funds have been transferred from the Polish Development Fund (*Polski Fundusz Rozwoju*) to the beneficiary. The extracts include information about the case number of the project and the beneficiary, as well as the value of funding disbursed and the date of transfer. |
| 4 | Copies of technical checklists K-1/435 and K-2.5/435 signed between 5 September 2023 and 30 October 2025 | Technical checklists for each project, containing assessments to ensure that the project meets all criteria necessary to enable a disbursement of funds. The checklists are signed by the relevant employee of the implementing agency - Agriculture Restructurisation and Modernisation Agency (*Agencja Restrukturyzacji i Modernizacji Rolnictwa*). |
| 5 | Terms of reference | Terms of reference published by the implementing agency. They establish the eligibility of beneficiaries and projects, as well as the intended policy objectives of this investment. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

**Projects received funding to replace materials harmful to the environment and health in buildings used for agricultural production.** Furthermore, in line with the measure description, **the investment consists in funding [...] for projectsto replace materials harmful to the environment and health in buildings used for agricultural production.**

Poland submitted a list of 45 592 projects that received funding to replace materials harmful to the environment and health in buildings used for agricultural production (evidence No. 2).

Following the selection of a random sample of 60 units, Poland submitted the checklists and bank transfers for all selected units. The bank transfers (evidence No. 3) indicate that the funds have been transferred from the Polish Development Fund, which is the paying authority under the Polish Recovery and Resilience Facility (RRF) implementation system, to the beneficiary for the implemented project. The bank transfers include information about the case number of the project that has been implemented and the beneficiary, as well as the value of funding disbursed and the date of transfer. The bank transfers can be matched to the list of projects, and the corresponding checklists (evidence No. 4) through the case number of the project. To demonstrate that the funded projects fall within the scope of **projects to replace materials harmful to the environment and health in buildings used for agricultural production**, the Polish authorities submitted, as part of the sampling, checklists for 60 funded projects. These checklists contain the assessment by the implementing agency confirming, among others, that the project complies with the relevant terms of reference (point 9 of evidence No. 4). These terms of reference establish in Article 1 point 1 that the funding is meant to cover the costs of replacement of roof coverings containing asbestos on buildings used for agricultural production (evidence No. 5).

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met, as 45 592 projects received funding to replace materials harmful to the environment and health in buildings used for agricultural production, thus exceeding the goal of target A25aG by 2951.

Target A25aG is subsequent to target A25G. For target A25G, the authorities checked and confirmed that each reported beneficiary received funding for only one project from the list of projects. This was also verified by the Commission services as part of the sampling of target A25G.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone: A43G Entry into force of the legal act(s) defining responsibilities of regions regarding skills policies**

**Related Measure:** A 3.1 Workforce for the modern economy: improving the matching of skills and qualifications with labour market requirements

**Qualitative Indicator:** Provisions in the legal act(s) indicating the dates of entry into force

**Time:** Q1 2025

**1. Context:**

This reform aims to prepare the workforce for the modern economy by improving the matching of skills and qualifications with Polish labour market requirements. This reform establishes a legal framework for the creation of Sectoral Skills Centres across Poland.

Milestone A43G requires entry into force of legal act(s) in relation to skills policy at the regional level. These acts are required to define the responsibility of Polish regions regarding skills policies, as well as to define a mandate for Regional Coordination Teams.

Milestone A43G is the third and last milestone of the reform, and it follows the completion of milestone A41G (under the fourth instalment) related to amending the Education Law, and A42G (under the fourth instalment) related to amending the Teachers Act.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary Document | Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled. |
| 2 | Act of 27 February 2026 on Regional Coordination Teams for skills policy, that entered into force on 1 July 2026, except for Articles 20 and 21 which entered into force the day following publication on 3 April 2026 (Official Journal of Laws 2026, item 451). | This Act creates a legal framework for coordinating skills policies in Poland on a regional basis. It defines the responsibilities of regions regarding skills policies while also defining the role, tasks, and composition of Regional Coordination Teams to better align skills and qualifications with labour market needs. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

**Entry into force of the legal act(s) defining responsibilities of regions regarding skills policies**

The Act on Regional Coordination Teams for skills policy (hereafter referred to as “the Act”; evidence No. 2) was adopted on 27 February 2026 and published in the official Journal of Laws on 2 April 2026. The Act enters into force in a phased manner. Articles 20 and 21 entered into force on 3 April

2026, the day following the Act's official publication, as provided for in Article 30. The remaining provisions entered into force on 1 July 2026, pursuant to Article 30 of the Act.

**The legal act(s) shall define the responsibilities of regions regarding skills policies [...]**

The Act (evidence No. 2) defines regional responsibilities in the area of skills policies by amending the Act of 5 June 1998 on Regional Self-Government, notably through the insertion of Article 10d and the modification of Article 11, as provided for in Article 16 (1) and 16 (2) of the Act.

The new Article 10d of the Act of 5 June 1998 on Regional Self-Government (evidence No. 2) assigns the responsibility to the Voivodships (i.e. regions) for planning, coordinating, monitoring, and evaluating activities aimed at developing the skills of its residents and promoting the concept of lifelong learning, including vocational education and training.

The Act (evidence No. 2) amends Article 11 of the Act of 5 June 1998 on Regional Self-Government by adding Paragraph 2.4 that establishes an obligation of the Regional Self-Government to include the development of residents' skills and the promotion of lifelong learning among the objectives of the regional development strategy.

**[...] and define the mandate of the Regional Coordination Teams, [...]**

The Act (evidence No. 2) defines in Article 3.1 the mandate of Regional Coordination Teams. This article specifically outlines the powers and tasks to be carried out by the Regional Coordination Teams, namely issuing recommendations for the development of the draft development strategy of the voivodship, giving an opinion on the draft strategy or its update in the field of skills policy, issuing recommendations for the implementation of public policies covering skills policies, and issuing opinions on the validity of education in a given profession in accordance with the needs of the labour market.

**[...] including the obligation to monitor the regional skills policy.**

Article 3.1, subparagraph 4 of the Act (evidence No. 2) introduces an obligation for Regional Coordination Teams to monitor the overall progress of skills policies within their own respective Voivodships. The article also mandates the Regional Coordination Teams to monitor and evaluate the implementation of their recommendations on regional skills policies by the Voivodships, as set out under Article 3.1 subparagraph 2 and subparagraph 3 of the Act.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Target: A45G - T2 - Sectoral Skills Centres**

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

**Quantitative Indicator:** Number

**Baseline:** 10

**Target:** 120

**Time:** Q3 2025

**1. Context:**

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.

Target A45G provides for the construction or reconstruction or expansion or renovation of 120 Sectoral skills centres and related purchase of equipment.

Target A45G is the final milestone or target of the investment, and it follows the completion of targets: A49G, related to the establishing of Regional Coordination Teams (under the 2nd instalment); target A44G, under which the first ten Sectoral Skills Centres were established (under the 5th instalment); as well as target A50G, related to the development of operationalised implementation programmes for the Integrated Skills Strategy (under the 4th instalment).

**2. Evidence provided**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary Document | A summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled. |
| 2 | List of Sectoral Skills Centres | List of 119 Sectoral Skills Centres that have been constructed or reconstructed or expanded or renovated and, for each Centre, the occupational field in which the Centre was established. |
| 3 | 119 Certificates attesting the completion of construction, reconstruction, expansion, or renovation, signed by construction managers and beneficiaries, dated between January 2023 and July 2026 | Certificates attesting the completion of construction, reconstruction, expansion, or renovation signed by construction managers and beneficiaries:<br>In case of construction: a certificate from the construction manager and the beneficiary confirming the completion of the construction<br><br>In case of an expansion: a certificate from the construction manager and the beneficiary<br><br>In case of reconstruction or adaptation: a certificate from the contractor's representatives and the beneficiary |
| 4 | 119 lists of invoices for the purchased | Lists of invoices for the purchase of equipment contain a unique invoice's identifier, amount paid, date of purchase, and a |

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| | equipment signed by representatives of the Final Support Beneficiaries from January 2023 to July 2026 and the copy of one invoice per centre | description of the equipment purchased. Apart from the lists, for each centre, a copy of one of the invoices referenced in the list. |
| 5 | 119 documents confirming the occupational field in which the Centre was established from January 2023 to July 2026 | Documents confirming the occupational field in which the Centre was established:<br>• For public Centres, the resolution establishing the Centre<br>• For non-public SSCs – a certificate of entry in the register of non-public schools and institution; |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

**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. For sectoral skills centres in the occupational field of petrochemical industry, curricula shall be provided to assess compliance with the DNSH principle. Sectoral skills centres shall not be established in the occupational fields of: (i) underground mining and hard coal processing; (ii) geology, borehole, mining and gas network.**

Poland submitted a list of 119 Sectoral Skills Centres that have been constructed or reconstructed or expanded or renovated (evidence No. 2), which includes, for each Centre the occupational field in which the Centre was established. On the submitted list there were no centres established in the occupational fields of (i) underground mining and hard coal processing, (ii) geology, borehole, mining and gas network and (iii) petrochemical industry; therefore, the requirement that the curricula for sectoral skill centres in the occupational field of the petrochemical industry shall be provided to assess compliance with the DNSH principle did not apply.

For each of the 119 Sectoral Skills Centres, Poland submitted:

- certificates attesting the completion of construction, reconstruction, expansion, or renovation, signed by construction managers and beneficiaries. (evidence No. 3);
- lists of invoices for the purchase of equipment containing a unique invoice's identifier, amount paid, date of purchase, and a description of the equipment purchased (evidence No. 4);
- documents confirming the occupational field in which the Centre was established (evidence No. 5), for public Centres, the resolution establishing the Centre and for non-public Centres – a certificate of entry in the register of non-public schools and institution. These documents demonstrate that all the evidence provided relate to sectoral skills centres.

Following the analysis of the lists of invoices submitted (evidence No. 4), Poland further submitted, for each centre, a copy of one of the invoices referenced in the list, as selected by the Commission.

The Council Implementing Decision required that 120 Sectoral Skills Centres were constructed or reconstructed or expanded or renovated, equipment purchased. The Council Implementing Decision also required that each centre shall purchase equipment, as evidenced by a list of invoices for the purchases equipment. The number of Sectoral Skills Centres constructed or reconstructed or expanded or renovated, for which equipment was purchased is 119. While this constitutes a minimal numerical deviation of 0.8% from the requirement of the Council Implementing Decision, the overall objective of this target is considered met notwithstanding this minor deviation. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Target: A64G - Number of social economy entities receiving financial support**

**Related Measure:** A4.3.1 Investment into social economy entities

**Quantitative Indicator:** Number

**Baseline:** 0

**Target:** 1000

**Time:** Q4 2025

**1. Context:**

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.

Target A64G provides for signing grant agreements for the support of at least 1 000 social economy entities on providing financial support, including the commitment for maintaining employment for at least 12 months following the date of the agreement.

Target A64G is the second and last target of the investment, following target A63G (under the seventh instalment), related to decisions awarding a social enterprise status to 1 400 social economy entities.

**2. Evidence provided:**

| | Name of the evidence. | Short description |
|---|---|---|
| 1 | Summary document | A summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled. |
| 2 | List of grant agreements | List of 1012 grant agreements. The list contains the ordinal number and the unique grant agreement number. |
| 3 | Copy of Terms and conditions of the call for applications under the programme "Resilience and Development of the Social Economy and Social Entrepreneurship for 2022–2025" | Document outlining the rules for support under the programme implementing the Recovery and Resilience Plan investment A4.3.1. |
| In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units: | | |

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|---|---|---|
| 4 | Copy of the grant agreements for financial support under the programme “Resilience and Development of the Social Economy and Social Entrepreneurship for 2022–2025” signed by the Minister of Family and Social Policy and the beneficiary between 13 July 2023 and 30 August 2024. | Each grant agreement contains names of both parties signing the agreement, amount of funding granted, rights and obligations of the parties, scope of activities, monitoring and controls, reporting, deadline, the conditions and procedure for amending and terminating the agreement, other conditions. |
| 5 | Downloaded copies of assessment cards for applications for financial support under the programme “Resilience and Development of the Social Economy and Social Entrepreneurship for 2022–2025”. | Each assessment card confirms the check by the Ministry of Family, Labour and Social Policy that an entity applying is eligible for funding (is a social economy entity), |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

**Grant agreements for the support of at least 1 000 social economy entities on providing financial support shall be signed.**

Poland submitted a list of 1098 grant agreements for financial support to the social economy entities (evidence No. 2), including the unique number of each grant agreement.

Following the selection of a random sample of 60 units, Poland submitted individual grant agreements for financial support to social economy entities (evidence No. 4). The evidence provided for a sample of 60 units confirmed that the grant agreements have been signed by both parties, meaning the Minister of Family, Labour and Social Policy and the beneficiary.

Furthermore, the evidence provided for a sample of 60 units confirmed that each grant agreement contains a provision (paragraph 1 point 4) which specifies that the support is granted to a social economy entity. In addition, Poland submitted 60 assessment cards for the applications for financing under this Programme (evidence No. 5). These cards confirm, on a case-by-base basis, that a check was done to establish that an entity applying for funding is eligible, namely complies with the requirement to be a social economy entity.

Finally, the evidence provided for the sample of 60 units includes the amount of the financial support in paragraph 3 that the Minister is committing to grant to the beneficiary.

**The grant agreements shall include the commitment for maintaining employment for at least 12 months following the date of the agreement.**

The evidence provided for a sample of 60 units confirmed that each grant agreement (evidence No. 4) includes a provision (either in paragraph 10 point 1 or paragraph 9 point 1 of the agreement) that requires from the social economy entity “ to maintain employment for a period of 12 months in accordance with chapter V, paragraph 4, point 4 of the Terms and conditions of the call for applications under the programme “Resilience and Development of the Social Economy and Social Entrepreneurship for 2022–2025” (evidence No. 3), failing which the financial support must be repaid”. Paragraph 4 of the chapter V of the Terms and conditions of the call lists the eligible costs. Point 4 of this document states the following: “costs incurred should be considered eligible provided that the level of employment is maintained for a period of at least 12 months from the date of signature of the agreement for support, even if the project implementation period is shorter than 12 months. The requirement to maintain the level of employment shall apply to all entities receiving support under the Programme.” (evidence No. 3, page 13).

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met, and that 1012 grant agreements for the support of at least 1 000 social economy entities on providing financial support have been signed, thus exceeding the goal by 12 grant agreements.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone: A72G Capacity building measures for the State Labour Inspection**

**Related Measure:** A4.7 Limit the segmentation of the labour market

**Qualitative Indicator:** Adoption of the set of actions aimed to increase the capacity of the State Labour Inspection

**Time:** Q2 2026

**1. Context:**

The objective of the reform is to limit the segmentation of the labour market and to reinforce the State Labour Inspection (PIP) in its control role of compliance with labour law provisions. This measure consists in changing the legal framework in which PIP is operating allowing for converting civil law contracts concluded under the conditions of a labour code with employment contract and introducing of a set of actions aimed to increase the capacity of the State Labour Inspection.

Milestone A72G covers a set of actions aimed to increase the capacity of the Labour State Inspection, including: (1) The adoption of the multi-annual strategy on capacity building and working conditions; (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); (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.

Milestone A72G is the second milestone of the reform, and it follows the completion of milestone A71G (under the 7th instalment) related to the entry into force of a legislative act providing for, among other things, the possibility of transforming a civil law contract into an employment contract by means of an administrative decision issued by the State Labour Inspection, data exchange between the Social Insurance Institution (ZUS) and the National Revenue Administration (KAS), and conditions making the controls of labour inspections more effective and targeted.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the milestone was satisfactorily fulfilled. |
| 2 | Copy of the Act of 11 March 2026 on changing the act on the State Labour Inspection and other acts (Journal of Laws of 2026, item 473) that enters into force on 7 July 2026. | The Act aims to enhance the enforcement capabilities of the State Labour Inspection. It includes provisions for data exchange, remote inspections, and increased penalties. The Act amends the Act on the State Labour Inspection, the Labour Code, the Civil Procedure Code, the Code of Procedure in Misdemeanour Cases, |

| | | |
|---|---|---|
| | | Tax ordinance, the Act on social security system, among others. |
| 3 | Copy of the multi-annual strategy on capacity building and improving working conditions of the State Labour Inspectorate (for the years 2026-2028) adopted on 7 May 2026. | The multi-annual strategy on capacity building and working conditions sets out number of actions needed in order to increase the capacity of the State Labour Inspection. |
| 4 | Copy of the Order of the Labour Protection Council No. 11/XII/2026 of 7 May 2026 endorsing the multi-annual strategy on capacity building and improving working conditions of the State Labour Inspectorate. | The order endorses the multi-annual strategy on capacity building and improving working conditions of the State Labour Inspectorate. |
| 5 | Copy of the Budgetary Law for 2025 adopted on 9 January 2025 and published on 20 January 2025 in the Journal of Laws of 2025, item 63. | The budgetary law for 2025 sets out the budget for public spending, including the budget of the State Labour Inspection. |
| 6 | Copy of the Budgetary Law for 2026 adopted on 9 January 2026 and published on 20 January 2026 in the Journal of Laws of 2026, item 62. | The budgetary law for 2026 sets out the budget for public spending, including the budget of the State Labour Inspection. |
| 7 | Copy of the tripartite agreement on the establishment of the interinstitutional task force on risk assessment in order to increase the effectiveness of control by the State Labour Inspectorate signed between the State Labour Inspection, the Social Insurance Institution and the National Revenue Administration on May 8, 2026. | The agreement between the State Labour Inspection, the Social Insurance Institution and the National Revenue Administration which establish an inter-institutional risk assessment taskforce. |
| 8 | Copy of the acceptance protocol signed on 7 July 2026 between the IT company (external provider) and the Social Insurance Institution (ZUS) that hosts the channel needed to launch the electronic data exchange channel. | Acceptance protocol for the IT systems development needed to launch the electronic data exchange channel concerning the IT development for ‘production start’. |
| 9 | Copy of the acceptance protocol signed on 7 July 2026 between the IT company (external provider) and the Social Insurance Institution (ZUS) that hosts the channel needed to launch the electronic data exchange channel. | Acceptance protocol for the IT systems development needed to launch the electronic data exchange channel concerning the IT development for ‘installation pack’. |
| 10 | Copy of the acceptance protocol signed on 7 July 2026 between the IT company (external provider) and the Social Insurance Institution (ZUS) that hosts the channel needed to launch the electronic data exchange channel. | Acceptance protocol for the IT systems development needed to launch the electronic data exchange channel concerning the IT development for ‘tailored software’. |
| 11 | Copy of the tripartite agreement on the electronic data exchange channel signed between the State Labour Inspection, the Social Insurance Institution and the National Revenue Administration on 7 July 2026. | The agreement between the State Labour Inspection, the Social Insurance Institution and the National Revenue Administration which sets the terms and conditions of exchange of personal data through the channel. |

| | | |
|---|---|---|
| 12 | Copy of the Audit report of the IT security systems in the State Labour Inspection of 30 April 2026 by Smartech IT PSA ("IT Audit Report"). | Audit report of the IT systems in the State Labour Inspection conducted in March and April 2026, and adopted on 30 April 2026, with its Annex III. The report covers IT security systems, including their compliance with the national legislation. Specifically Annex III to the report concerns the critical elements of the IT security systems. The physical version provided was redacted due to cybersecurity concerns. The unredacted audit report was verified by the Commission through the on-the-spot check. |
| 13 | Copy of the Order of the Chief Labour Inspector No. 14/26 on the management methods and standards for labour inspections adopted on 29 April 2026. | The order sets out methods and standards for carrying out labour inspectors by the State Labour Inspectorates. The order entered into force on the day of its adoption, with the exception of some provisions – itemised in analysis section below – which entered into force on 8 July 2026. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

**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**

According to paragraph 1 of the Order of the Labour Protection Council No. 11/XII/2026 of 7 May 2026 (evidence No. 4), the multi-annual strategy on capacity building and working conditions of the State Labour Inspectorate for the years 2026-2028 (hereinafter referred to as 'the Strategy') (evidence No. 3) was adopted on 7 May 2026 by the Labour Protection Council. The amendment to the law on the State Labour Inspectorate (Article 1, point 6b) designates the Labour Protection Council as the competent body to endorse the strategy (evidence No. 2).

**which provides for:**

- **addressing the challenge of unfilled vacancies;**

The Strategy sets out the requirement for addressing the challenge of unfilled vacancies under Section III, point 1 *"Strengthen the staffing capacity of the National Labour Inspectorate by reducing vacancies, increasing the attractiveness of employment and developing and stabilising staff"* (evidence No. 3, pages 12-25). Detailed actions planned to address the challenge of unfilled vacancies include, e.g. creating and maintaining the image of National Labour Inspectorate as an attractive employer; conducting a detailed analysis of the staffing needs;

shortening the duration of recruitment procedures; increasing the transparency of candidate evaluation criteria; expanding the channels for the publication of job advertisements, as well as actions development of actions aimed at the current employees of the National Labour Inspectorate such as internal mentoring, internal career opportunities, and flexible working conditions, among others.

- **roll out of IT tools to be used for remote inspections;**

The roll out of IT tools to be used for remote inspections is addressed under Section III, point 4 of the Strategy "*Implementation of main and operational objectives, Digital transformation as an instrument for strengthening the operational potential of State Labour Inspection"* (evidence No. 3, pages 50-58)*".*

The Strategy set outs the roll out of designated IT tools to be used for remote inspections (evidence No. 3, pages 50-58). The roll out of these IT tools covers the design stage, IT tools development, and integration up to testing and implementation. These dedicated IT tools to be used for remote inspections are additional to the currently existing IT tools and systems. Development and then reliance on these IT tools for remote inspections is essential to ensure cost- and time-savings at the State Labour Inspectorate. In turn, this will increase the capacity of the State Labour Inspectorate as it will put it in a position to carry out more inspections to ensure the compliance with the labour laws.

- **training plan for the staff on the new laws, operating standards and IT tools;**

The training plan for the staff on the new laws, operating standards and IT tools is set out as one of the main objectives under Section II, point 2 of the Strategy "*Training for employees in the implementation of new regulations, operational standards, and IT tools*" (evidence No. 3, pages 27-39, see in particular training plan on pages 29-30).

The actions set forth in the Section II of the Strategy include in particular, **training plan for the staff on**:

(1) **new laws**, substantive training in labour law, administrative law and employment relationship qualifications for the labour inspectors;
(2) **operating standards:** procedures, evidence, legal arguments, and risk assessment standards for the new powers to issue decisions transforming improperly concluded civil law contracts into employment contracts: preparation for conducting remote inspections as a fully legitimate form of control activity; New methods and standards for managing inspections based on risk assessment: analytical tools, classification of entities for inspection, decisions on priorities;
(3) **IT tools**: development of digital competences and use of data in the work of the labour inspector by exploiting the training potential of the PIP Training Centre; development of IT infrastructure supporting control activities, including remote controls, cybersecurity and personal data processing standards in IT tools;

- **management methods and risk assessment tools to make the inspections targeted.**

The management methods and risk assessment tools to make the inspections targeted are set out under Section II, point 5 of the Strategy "*Management methods and risk assessment tools so that controls are targeted and effective"* (evidence No. 3, pages 65-82). These actions include increasing a coordination by national and regional offices of the State Labour Inspection; building an integrated risk analysis system for all control bodies of the State Labour Inspection;

implementing the provisions of the amended Act on the State Labour Inspection Act; use of the risk assessment developed by the inter-institutional task force of the State Labour Inspection (PIP), the Social Insurance Institution (ZUS) and the National Revenue Administration (KAS) in the control and supervision activities; and use of on-line access to data from the ZUS ICT system in control and supervision activities. Through these actions, inspections of the Labour State Inspection will be more targeted, as the planning of inspections will be based also on data provided by other institutions and on jointly developed risk assessment models.

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;**

The Budgetary Law for 2026 was adopted on 9 January 2026 and published on 20 January 2026 in the Journal of Laws of 2025, item 63. According to the Budgetary Law for 2026, the budget for the State Labour Inspection for 2026 amounts to PLN 682 265 000 (evidence No. 6, page 41, Table 1). According to the Budgetary Law for 2025, the budget for the State Labour Inspection for 2025 amounted to PLN 609 891 000 (evidence No. 5, page 41, Table 1). Therefore, there is an increase of 11.9% in 2026 in comparison to 2025, fulfilling the milestone requirement of an increase of at least 10%.

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;**

The inter-institutional risk assessment taskforce with the participation of representatives of the State Labour Inspection, the Social Insurance Institution and the National Revenue Administration was established through a tripartite agreement between of the State Labour Inspection, the Social Insurance Institution and the National Revenue Administration signed on 8 May 2026 (hereinafter referred to as ‘the Agreement’, evidence No. 7). The Agreement was signed pursuant to Article 11 of the amendment to the law on the State Labour Inspectorate (evidence No. 2). The Agreement came into force on the day of signature by the last party, i.e. on 8 May 2026, and was concluded for an indefinite period of time (paragraph 11). The Agreement establishes an Interinstitutional Task Force for Risk Assessment to increase the effectiveness of inspections carried out by the State Labour Inspectorate, particularly by the identification and analysis of areas presenting an elevated risk of infringements of labour law, and to lay down the rules governing its operation (paragraph 1). The Agreement sets out the composition of the taskforce with representatives of the relevant three institutions (paragraph 3), defines the duties of the taskforce such as: the identification of areas and entities with an increased risk of violations of labour law; developing the concept of implementing a coherent risk assessment system and exchange of information between the Parties about identified risks; the preparation and updating of risk assessment principles and criteria; development of analytical models supporting the identification of labour law infringements; and supporting analytical activities through the use of information at the disposal of the Parties (paragraph 4 of the Agreement, evidence No. 7).

4) **Launching an electronic data exchange channel between the State Labour Inspection (PIP), the Social Insurance Institution (ZUS) and the National Revenue Administration (KAS);**

In line with Article 5(6) of the amendment to the law on the State Labour Inspectorate (evidence No. 2), the electronic data exchange channel (hereinafter referred to as ‘the channel’) is set up at the Social Insurance Institution (ZUS) for carrying an electronic data exchange between the State Labour Inspection (PIP), the Social Insurance Institution (ZUS) and the National Revenue

Administration (KAS). The development of the IT systems underlying the channel took place at ZUS and was confirmed by the acceptance protocols signed on 7 July 2026 (evidence No. 8, 9 and 10). The channel was launched on 8 July 2026, as required by the national law referred to above. Operational arrangements on the personal data exchange between these three institutions are set out in the tripartite agreement signed on 7 July 2026 (evidence No. 11).

The Commission services conducted a remote on-the-spot check on 10 July 2026 to verify that the electronic data exchange channel between the State Labour Inspection (PIP), the Social Insurance Institution (ZUS) and the National Revenue Administration (KAS) was launched.

This check was completed successfully, confirming that electronic data exchange channel between these three institutions was launched. The on-the-spot check allowed to observe in real time the incoming requests for data from the State Labour Inspection. In addition, the on-the-spot covered a review of different scenarios of the data exchange through the interfaces made available to the staff of the State Labour Inspection.

Launching the channel allows for the efficient data exchange of PIP with ZUS and KAS in real time, which in turn leads to an increase in the capacity of the State Labour Inspection.

5) **Conducting an audit of the IT security systems in the State Labour Inspection; and**

The audit of the IT security systems in the State Labour Inspection was conducted in March and April 2026 as per table 1 of the Audit report of the digital security and IT systems in the State Labour Inspection (hereinafter referred to as 'the IT Audit Report', evidence No. 12). The IT Audit Report covers the IT security systems in the State Labour Inspection and their compliance with the ISO norms (business continuity), requirements of the national cybersecurity legislation, as well as an assessment of the systems' readiness for the launch of the electronic data exchange channel between the State Labour Inspection (PIP), the Social Insurance Institution (ZUS) and the National Revenue Administration (KAS) (evidence No. 12).

Due to cybersecurity concerns, the Polish authorities provided the Commission the copy of the redacted Audit report. The Commission services conduced an on-the-spot check on 15 June 2026 of the unredacted report to verify the scope and completeness of the whole IT Audit Report and confirm its compliance with the requirement. This check was completed successfully, confirming that the scope of this IT audit encompassed the assessment of the IT security systems, notably the assessment of IT networks, security of the transmission networks and its vulnerability for cyberattacks.

6) **The adoption of the order of the Chief Labour Inspector on the management methods and standards for labour inspections.**

The Order of the Chief Labour Inspector No. 14/26 on the management methods and standards for labour inspections was adopted by the Chief Labour Inspector on 29 April 2026 (hereinafter referred to as 'the Order') (evidence No. 13).). The Order sets out the management methods and standards for labour inspections including *inter alia* as regards the scope of controls (Section II), planning of controls (Section IV), carrying out of controls (Section V), document management (Section VI), supervision and monitoring (Section VII). In line with its Article 2, the Order came into force on the day of its adoption, while points IV.6.2, IV.8.3(b), second indent, and points (c), IV.8.4, IX.1(h) and IX.2 of the Annex to the Order came into force on 8 July 2026 (evidence No. 13).

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone: A73G Signature of the Contribution Agreement between the government of Poland and the European Commission**

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

**Qualitative Indicator:** Signature of the Contribution Agreement

**Time:** Q4 2025

**1. Context:**

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

Milestone A73G concerns the signature of the InvestEU Contribution Agreement between the European Union and the Republic of Poland. Signature of a contribution agreement is a pre-requisite of the set-up of the InvestEU Member State compartment[2]. The contribution from the RRF amounts to EUR 339 305 938.

Milestone A73G is the first step in the implementation of the investment. It will be followed by target A74G (under the 9th instalment), related to the approval of the financing or investment operations by the InvestEU Investment Committee.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled. |
| 2 | Copy of the Contribution Agreement between the European Union and the Republic Poland in respect of the Member State Compartment under the InvestEU Programme signed on 18 March 2026 ("the Contribution Agreement"). | Agreement signed between the European Union and the Republic of Poland defining the Member State compartment under the InvestEU Programme. |
| 3 | Copy of the Amendment Agreement in respect of the EIF MS-C Schedule No 8, Poland, signed on behalf of the European Union and of the European Investment Fund on 2 June 2026, together with its Appendix EIF MS-C Schedule No. 8 Poland ("the Amendment Agreement"). | Amendment adding Poland's Schedule to the existing InvestEU Guarantee Agreement between the European Commission, European Investment Bank and European Investment Fund. |
| 4 | Copy of the Annex XII of the InvestEU Guarantee Agreement signed between the | The excerpt from Annex XII to the InvestEU Guarantee Agreement |

[2] See: Article 10 of the 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, OJ L 107, 26.3.2021, p. 30

| | | |
|---|---|---|
| | European Commission and European Investment Fund concerning the implementation of Member State compartments (“Annex XII to the InvestEU Guarantee Agreement”). | setting out the terms and conditions for Member State compartments. These terms and conditions apply to all MS compartments and should be read in conjunction with the “EIF Product Schedule” (evidence No. 5 listed below). |
| 5 | Copy of the Schedule 1.2 SME Competitiveness Guarantee (“the EIF Product Schedule”). | Technical annex to the InvestEU Guarantee Agreement that defines how the ‘SME Competitiveness Guarantee’ financial product operates. |
| 6 | Link to the InvestEU Portfolio (“The InvestEU Portfolio): https://engage.eif.org/investeu/guarantees. | Link to the website of the European Investment Fund of the InvestEU Portfolio, including the technical specifications of the guarantee products. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

**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.**

The Contribution Agreement under the InvestEU was signed by the Minister of Funds and Regional Policy of Poland, on behalf of the Republic of Poland, on 16 March 2026, and by the Deputy Director-General of the Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs, on behalf the European Commission, on 18 March 2026. Clause 5(2) of the Contribution Agreement establishes that the provisioning for the EU Guarantee for the Member State compartment for Poland, financed by the Recovery and Resilience Facility (RRF) amounts to **EUR 339 305 938** (evidence No. 2).

First, in line with the measure description, **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 Agreement (Clause 8 and 11) sets out that the contribution to the InvestEU Member State compartment shall be allocated to the SME Policy Window, in particular to improve access to finance for Polish SMEs.

Second, in line with the measure description, **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**. Clause 11(6) of the Contribution Agreement (evidence No. 2) sets out that financial products to be implemented under the InvestEU Member State compartment are capped guarantees with features designed to improve the competitiveness and growth of enterprises by facilitating access to finance for Polish SMEs (such as the European Investment Fund SME Competitiveness). The Amendment Agreement (evidence No. 3) and in particular its Appendix “EIF MS-C Schedule No. 8 Poland” sets out the technical specifications of the financial product under the Member State compartment for Poland, namely that (1) the financial product to be implemented under the Member State compartment for Poland is the “SME Competitiveness Guarantee EIF Product” (evidence No. 5); and that (2) the financial product operates by providing capped guarantees through financial intermediaries to the private sector. This information is also available on the EIF website under the "InvestEU Portfolio" (evidence No. 6). The Commission services accessed the link to the InvestEU Portfolio on 20 May 2026 to verify the technical specifications of the 'SME Competitiveness Guarantee EIF Product'. This check was completed successfully, confirming that this product provides guarantees through financial intermediaries to the private sector.

Furthermore, in line with the description of the measure, **Poland shall sign a contribution agreement with the European Commission that shall include:**

- **The proposed Implementing Partner.**

  Clause 12 of the Contribution Agreement (evidence No. 2) stipulates that Poland proposes the European Investment Fund (the EIF) as the Implementing Partner.

- **The requirement of compliance with the 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 (footnote 147); (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks (footnote 148); (iii) activities and assets related to waste landfills, incinerators (footnote 149) and mechanical biological treatment plants (footnote 150).**

  Clause 4.5 of the Contribution Agreement (evidence No. 2) stipulates that the InvestEU Guarantee Agreement shall ensure compliance with the "Do not significant harm" guidance. The EIF Product Schedule (evidence No. 5) sets out in Clause 2 terms and conditions related to compliance with DNSH. In accordance with Article 2.4 of the Technical Guidance on the application of "do not significant harm" under the Recovery and Resilience Facility Regulation[3], financial products under the InvestEU Member State compartment as referred to in Article 7 of Regulation (EU) 2021/241, which follow the Technical guidance on sustainability proofing for the InvestEU Fund and the environmental policies of implementing partners like the EIB Group (incl. the EIF) are considered to prove the absence of significant harm as per Article 5(2) of Regulation (EU) 2021/241. Article 8 of the Annex XII to the InvestEU Guarantee Agreement (evidence No. 4) sets out that the specific terms for compliance with DNSH.

- **The description of the monitoring system to be used to report on the funds being mobilized.**

  Clause 4(2) of the Contribution Agreement (evidence No. 2) sets out an obligation for the Commission to monitor implementation of the Guarantee Agreement. Consequently, Clause 14 of the Contribution Agreement (evidence No. 2) sets out the reporting requirements, which include the submission of an annual report, consisting of one financial and one operational chapter to monitor the implementation of the agreement. Reporting on funds mobilized is ensured in Clause 14(4) of the Contribution Agreement (evidence No. 2) that requires the Implementing Partner to provide information on indicators set out in Annex III of InvestEU Regulation, thus investment mobilised and amount of private finance mobilised.

Lastly, in line with the measure description, **a Guarantee Agreement between the Commission and**

[3] Commission Notice, *Technical Guidance on the application of "do not significant harm" under the Recovery and Resilience Facility Regulation*, 28.9.2023, C(2023)6454 final.

**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.**

The Amendment Agreement (evidence No. 3) amends the InvestEU EU Guarantee Agreement between the European Union and the European Investment Fund of 7 March 2022, in force since 7 March 2022, to add the provisions relevant for the MS compartment for Poland. EIF is an 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. The Amendment Agreement entered into force on 2 June 2026 according to its Clause 3.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Target: B41G Support for wastewater or water supply**

**Related Measure:** B.3.1.1 Investments in wastewater or water supply infrastructures in rural areas

**Quantitative Indicator:** Number

**Baseline:** 0

**Target:** 150

**Time:** Q4 2025

**1. Context:**

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

Target B41G concerns support for wastewater or water supply projects.

Target B41G is the first target in the investment part of the measure. It will be followed by the final target B41aG (under the ninth instalment), which also concerns support for wastewater or water supply projects.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the target (including all the constitutive elements) has been satisfactorily fulfilled. |
| 2 | List of 150 wastewater or water supply projects | List of 150 projects supported under the measure, with unique identifiers and information on location, types of works completed and dates of issuance of the corresponding protocols of acceptance. |
| In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units: | | |
| 3 | Copies of protocols of acceptance for the construction, extension or modernization of wastewater or water supply disposal systems issued between 27 December 2024 and 23 January 2026. | Protocols of acceptance signed by municipal authorities and contractors, confirming the completion of construction, extension or modernisation of works on wastewater or water supply systems. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

**Protocol of acceptance issued for the construction, extension or modernisation of water supply or wastewater disposal systems.** Furthermore, in line with the measure description, **this measure consists in supporting the construction or extension or modernisation of water supply or wastewater disposal systems.**

Poland submitted a list of 150 wastewater or water supply projects supported under the measure (evidence No. 2).

Following the selection of a random sample of 60 units, Poland submitted protocols of acceptance, signed by the contracting party (municipal authority) and the contractor, for the construction, extension or modernisation of water supply or wastewater disposal systems (evidence No. 3), which demonstrate the scope of works completed for whole systems and confirm that the works had been completed according to technical specifications. For projects that entailed modernisation of water supply or wastewater disposal systems, the protocols allow verifying the extent of these works for e.g., modernisation of wastewater treatment plant.

The evidence provided for the sample of 60 units confirmed that the requirements of the target have been met and that protocols of acceptance had been issued for the construction, extension or modernisation of 150 water supply or wastewater disposal systems.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Target: C14G Vouchers for portable computers**

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

**Qualitative Indicator:** Number

**Baseline:** 0

**Target:** 533 658

**Time:** Q4 2025

**1. Context:**

The objective of this investment is to supply schools in Poland with ICT equipment to expand the use of digital technologies in school education.

Target C14G consists in at least 533 658 vouchers (discount codes) for portable computers registered in the database of the Laptop for Teacher ("*Laptop dla nauczyciela*") system.

Target C14G is one of two steps of the investment, together with target C15G (under the 8th instalment as well) covering portable devices delivered to 16 500 schools.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled. |
| 2 | A list of vouchers registered – extract from the database of the Laptop for Teacher system issued on 01 June 2026 | The list contains the unique identifier of each teacher who has received a voucher and the unique identifier of the voucher awarded to the teacher. |
| 3 | Copy of the Act of 7 July 2023 on Supporting the Development of Digital Competences of Students and Teachers (Journal of Laws of 2023, item 1369) with date of publication 14 July 2023 and date of entry into force: 1 September 2023 https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20230001369/T/D20231369L.pdfdo | The Act lays down the rules and procedure for granting support to pupils and teachers in connection with the development of competences digital. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

**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.**

According to the Act of 7 July 2023 on Supporting the Development of Digital Competences of Students and Teachers (Journal of Laws 2023, item 1396, hereinafter referred to as “the Act”, evidence No. 3), Article 2, paragraph 3, point 2, support for the development of digital competencies can include “the transfer to teachers of one-off benefits in the form of vouchers for the purchase of laptops or browser laptops, hereinafter referred to as ‘vouchers’”.

To allow for the vouchers to be transferred, the Minister responsible for digitalization has established an ICT system called Laptop for Teacher ("*Laptop dla nauczyciela*"), as per Article 20, paragraph 1 of the Act (evidence No. 3). The relevant school managing authorities determined the eligibility of teachers to receive the vouchers (Article 15, paragraph 5 of the Act) and submitted applications via the Laptop for Teacher system. Subsequently, discount codes confirming the issuance of the vouchers have been registered in the database of the Laptop for Teacher system and sent to the teacher’s email addresses. A list containing the unique identifier of each teacher who has received a voucher and the unique identifier of the voucher awarded to the teacher was extracted from the database of the Laptop for Teacher system (evidence No.2)

The Commission services conducted an on-the-spot check on 2 July 2026 to verify the number of vouchers registered in the database of the Laptop for Teacher system. This check confirmed that 521 478 vouchers were registered in the database of the Laptop for Teacher system, as per the system’s dashboard as well as in line with the output of a database query executed by Poland during the on-the-spot check. This is in line with the number of vouchers (discount codes) in the extract from the database (evidence No. 2). This data available in the Laptop for Teacher system included, amongst others, the discount code assigned to each teacher and the teacher’s: unique identifier (PESEL), first name, last name and e-mail address, to which an email containing the voucher (discount code) was sent.

The Council Implementing Decision required 533 658 vouchers (discount codes) for portable computers to be registered in the database of the Laptop for Teacher ("Laptop dla nauczyciela") system. The extract of the database of the Laptop for Teacher system demonstrates that 521 478 vouchers (discount codes) for portable computers were registered (evidence No. 2) in the database. This number of registrations was also confirmed by the Commission via on-the-spot check of the database. Whilst this constitutes a minimal numerical deviation of 2.28% from the requirement of the Council Implementing Decision, the overall objective of this target is considered met notwithstanding this minor deviation. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Target: C15G Portable devices delivered**

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

**Quantitative Indicator:** Number

**Baseline:** 0

**Target:** 16 500

**Time:** Q1 2026

**1. Context:**

Measure C2.1.2 aims to supply schools in Poland with ICT equipment to expand the use of digital technologies in school education.

Target C15G consists in the delivery of portable devices (laptops, browser laptops or tablets) to 16 500 schools, directly or through school managing authorities.

Target C15G is one of two steps implementing the measure, together with target C14G (under the 8th instalment as well), covering 533 658 vouchers for portable computers.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the target (including the relevant elements of the target) was satisfactorily fulfilled. |
| 2 | List of 16 511 schools supported | List of 16 511 schools supported and for each school:<br>- its unique RSPO number (a unique identifier assigned to each school and educational institution in Poland, stored in the database of the Ministry of National Education). |
| In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units: | | |
| 3 | Acceptance protocols signed between 03 December 2025 and 08 January 2026 confirming the delivery of portable devices (laptops, browser laptops or tablets) to a school. | Acceptance protocols are confirming that a specific number and type of equipment (Laptops; or Browser Laptops; or Tablet) has been delivered to a school. It is signed by a contractor and a school or a school managing authority. It includes the date of delivery, delivery location, including a School Identification Number (RSPO), a unique identifier assigned to each school and educational institution in Poland, stored in the database of the Ministry of National Education, which could be matched with the list of schools that signed acceptance protocols. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

**Delivery of portable devices (laptops, browser laptops or tablets) to 16 500 schools, directly or through school managing authorities, as shown in acceptance protocols.**

Poland submitted a list of 16 511 schools (evidence No. 2) to which portable devices (laptops, browser laptops or tablets) have been delivered, which includes a unique RSPO number (a unique, identifier assigned to each school and educational institution in Poland, stored in the database of the Ministry of National Education). According to the submitted list, the goal of the target 16 500 schools was exceeded by 11 schools. In total 40 576 acceptance protocols (separate protocols for laptops, browser laptops and tablets) covering 16 511 schools were signed.

Following the selection of a random sample of 60 schools, Poland submitted corresponding 148 acceptance protocols signed by a contractor and a school or a school managing authority (evidence No. 3). The delivery of one of the three listed types of portable devices between the contractor and the school or school governing body was demonstrated through the specification of the portable device(s) delivered (based on reviewed evidence, laptops, browser laptops and tablets were delivered) and the date of the delivery included in the reviewed acceptance protocols. Additionally, the fact that the portable devices were delivered to 60 sampled schools was demonstrated through the delivery location, and a School Identification Number (RSPO), both included in each of the reviewed acceptance protocols. RSPO is a unique identifier assigned to each school and educational institution in Poland, stored in the database of the Ministry of National Education, which can be matched also with the provided list of schools.

The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met and portable devices (in the form of laptops, browser laptops or tablets) were delivered to 16 511 schools directly or through school managing authorities, thus exceeding the goal of target C15G by 11 schools.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone: C26G Delivery of equipment for law enforcement services**

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

**Quantitative Indicator:** Delivery protocols

**Time:** Q1 2026

**1. Context:**

The objective of this investment is to expand cybersecurity solutions in Poland. This measure consists in actions in cybersecurity, constructing one data centre building, delivering equipment to law enforcement services and in launch of infrastructure or service data processing solutions.

Milestone C26G concerns the delivery of equipment for law enforcement services.

Milestone C26G is the third milestone of the investment, and it follows the completion of milestone C27G under the 4th instalment) related to selection of Next Generation Cloud projects and signature of contracts, and of target C28G (under the 7th instalment) related infrastructure or service data processing solutions being launched. It will be followed by milestone C23G related to actions in cybersecurity and milestone C25G related to constructing one data centre building (both under the 9th instalment).

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled. |
| 2 | Contract No. 1/220/87/BŁiI/24/AL/DG signed by the Polish Treasury represented by the Chief Constable of Polish Police and ENIGMA System Ochrony Informacji Sp. Z o. o. on 29 October 2025 | Contract for delivery of 13 630 Mobile Data Terminals (hereinafter referred to as MDT) with software to the Polish Police. |
| 3 | Consloidated delivery protocol for MDT purchased under contract no. 1/220/87/BŁiI/24/AL/DG signed by the Polish Police and ENIGMA System Ochrony Informacji Sp. z o. o. (hereinafter referred to as “supplier of MDT”) on 28 January 2026 | Consolidated delivery protocol for 13 630 MDT with software to the Polish Police. |
| 3a | 14 delivery protocols for the equipment signed by thirteen Voivodeship Police Headquarters (Bialystok, Bydgoszcz, Gorzow Wlk., Kielce, Krakow, Lodz, Lublin, Olsztyn, Opole, Radom, Rzeszow, Szczecin, Wroclaw) and by Warsaw | Delivery protocols for 13 482 MDT with software to the Polish Police. |

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| | Metropolitan Police Headquarters and the ENIGMA System Ochrony Informacji Sp. z o. o. (hereinafter referred to as “supplier of MDT”) on 22 January 2026 | |
| 3b | Four delivery protocols for the equipment signed by the Police Schools in Legionowo, Katowice, Pila, Slupsk and the ENIGMA System Ochrony Informacji Sp. z o. o. (hereinafter referred to as “supplier of MDT”) on 22 January 2026 | Delivery protocols for 92 MDT with software to the Polish Police. |
| 3c | Delivery protocol for the equipment signed by the National Police Headquarters and the ENIGMA System Ochrony Informacji Sp. z o. o. (hereinafter referred to as “supplier of MDT”) on 22 January 2026 | Delivery protocol for 56 MDT with software to the Polish Police. |
| 3d | Delivery protocol for software signed by the National Police Headquarters and the ENIGMA System Ochrony Informacji Sp. z o. o. (hereinafter referred to as “supplier of MDT”) on 26 January 2026 | Delivery protocol for 13 630 licences for software for MDT to the Polish Police. |
| 4 | Agreement between the Border Guard and the Ministry of Interior and Administration of the Republic of Poland for the development of mobile infrastructure for the Border Guard to strengthen crisis response capabilities, signed on 19 October 2023, with its attachment No. 3: Application for funding for the project for the Border Guard | Agreement to purchase 30 mobile points, including information on what constitutes a mobile point. |
| 5 | Letter from the director of the Financial Office of the Polish Border Guard to the director of the European Funds Department at the Ministry of Internal Affairs and Administration of Republic of Poland dated 28 August 2025 | The letter explains what constitutes a mobile point for Border Guard. |
| 6 | Contract No. 63/BF/BŁiI/2024 signed by the Polish Treasury represented by the Chief Constable of Polish Border Guard and CEZAR Cezary Machnio i Piotr Gębka Sp. z o. o. on 5 June 2024 | Contract for delivery of 30 end stations (portable computers) with software to the Polish Border Guard. |
| 7 | Delivery protocol for end stations (portable computers) purchased under contract No. 63/BF/BŁiI/2024 signed by the Polish Border Guard and CEZAR Cezary Machnio i Piotr Gębka Sp. z o. o. (hereinafter referred to as “supplier of end stations”) on 12 September 2024 | Delivery protocol of 30 end stations (portable computers) with software to the Polish Border Guard. |
| 8 | Contract No. 51/BF/BŁiI/2024 signed by the Polish Treasury represented by the Chief Constable of Polish Border Guard and Konica Minolta Business Solutions Polska Sp. z o. o. on 15 May 2024 | Contract for delivery of 30 printers to the Polish Border Guard. |

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| 9 | Delivery protocol for printers purchased under contract No. 51/BF/BŁiI/2024 signed by the Polish Border Guard and Konica Minolta Business Solutions Polska Sp. z o. (hereinafter referred to as “supplier of printers”) on 29 May 2024 | Delivery protocol of 30 printers to the Polish Border Guard. |
| 10 | Contract No. 87/BF/BŁiI/2024 signed by the Polish Treasury represented by the Chief Constable of Polish Border Guard and MBA System Sp. z o. o. on 4 July 2024 | Contract for delivery of 30 reinforced mobile border crossing terminals to the Polish Border Guard. |
| 11 | Delivery protocols for reinforced mobile border crossing terminals purchased under contract no. 87/BF/BŁiI/2024 signed by the Polish Border Guard and MBA System Sp. z o. o. (hereinafter referred to as “supplier of reinforced mobile border crossing terminals”) respectively on 12 August 2024 and 15 October 2024 | Delivery protocol of 30 reinforced mobile border crossing terminals to the Polish Border Guard. |
| 12 | Contract No. 79/BF/BŁiI/2024 signed by the Polish Treasury represented by the Chief Constable of Polish Border Guard and Korporacja Wschód Sp. z o. o. on 26 June 2024 | Contract for delivery of 30 fingerprint collection devices to the Polish Border Guard. |
| 13 | Delivery protocol for fingerprint collection devices purchased under contract no. 79/BF/BŁiI/2024 signed by the Polish Border Guard and Korporacja Wschód Sp. z o. o. (hereinafter referred to as “supplier of fingerprint collection devices”) on 5 July 2024 | Delivery protocol of 30 fingerprint collection devices to the Polish Border Guard. |
| 14 | Order No. 84/BŁiI/2024 signed by the Chief Constable of Polish Border Guard and Bechtle Direct Polska Sp. z o. o. (hereinafter referred to as “supplier of mobile phones”) on 8 October 2024 | Contract for delivery of 30 mobile phones to the Polish Border Guard. |
| 15 | Delivery protocol for mobile phones purchased under order no. 84/BŁiI/2024 signed by the Polish Border Guard on 14 October 2024 | Delivery protocol of 30 mobile phones to the Polish Border Guard. |
| 16 | Contract No. 62/BF/BTiZ/24 signed by the Polish Treasury represented by the Chief Constable of Polish Border Guard and AUTO PODLASIE Sp. z o. o. on 3 June 2024 | Contract for delivery of 30 off-road vehicles to the Polish Border Guard. |
| 17 | Delivery protocols for off-road vehicles purchased under contract no. 62/BF/BTiZ/24 signed by the Polish Border Guard and AUTO PODLASIE Sp. z o. o. (hereinafter referred to as “supplier of 30 off-road vehicles”) respectively on 24 September 2024 and 9 October 2024 | Delivery protocols of 30 off-road vehicles to the Polish Border Guard. |
| 18 | Contract No. 58/BF/BTiZ/24 signed by the Polish Treasury represented by the Chief Constable of Polish Border Guard and CRH ŻAGIEL AUTO Sp. z o. o. on 27 May 2024 | Contract for delivery of 30 passenger cars to the Polish Border Guard. |

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| 19 | Delivery protocols for passenger cars purchased under contract no. 58/BF/BTiZ/24 signed by the Polish Border Guard and CRH ŻAGIEL AUTO Sp. z o. o. (hereinafter referred to as “supplier of passenger cars”) respectively on 11 September 2024 and 24 September 2024 | Delivery protocols of 30 passenger cars to the Polish Border Guard. |
| 20 | Contract No. 219/BF/BTiZ/23 signed by the Polish Treasury represented by the Chief Constable of Polish Border Guard and ALEHALE Sp. z o. o. on 29 December 2023 | Contract for delivery of 30 office containers to the Polish Border Guard. |
| 21 | Delivery protocols for office containers purchased under contract no. 219/BF/BTiZ/23 signed by the Polish Border Guard and ALEHALE Sp. z o. o. (hereinafter referred to as “supplier of office containers”) on 26 March 2026 | Delivery protocols of 30 office containers to the Polish Border Guard. |
| 22 | Contract no. 207/BF/BTiZ/24 signed by the Polish Treasury represented by the Chief Constable of Polish Border Guard and AKMEL Agregaty Prądotwórcze Sp. z o. o. on 27 December 2024 | Contract for delivery of 30 power generators to the Polish Border Guard. |
| 23 | Delivery protocols for power generators purchased under contract no. 207/BF/BTiZ/24 signed by the Polish Border Guard and AKMEL Agregaty Prądotwórcze Sp. z o. o. (hereinafter referred to as “supplier of power generators”) respectively on 31 January 2025, 4 February 2025, 6 February 2025 and 7 February 2025 | Delivery protocols of 30 power generators to the Polish Border Guard. |
| 24 | Contract no. 46/2025/SOP signed by the Polish Treasury represented by the Chief Constable of Polish State Protection Service and ARKOM Sp. z o. o. Sp. k. on 30 April 2025 | Contract for delivery of one self-sustaining mobile medical point for medical, biochemical, radiological or natural disaster risks to the Polish State Protection Service. |
| 25 | Acceptance protocol to contract no. 46/2025/SOP signed by the Chief Constable of Polish State Protection Service and ARKOM Sp. z o. o. Sp. k. (hereinafter referred to as “supplier of mobile medical point”) on 11 August 2025 | Acceptance protocol of delivery of one self-sustaining mobile medical point for medical, biochemical, radiological or natural disaster risks to the Polish State Protection Service. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

**The following equipment shall be delivered: - 13 630 Mobile Data Terminals (MDT) with software for Police;**

The contract for supply of 13 630 Mobile Data Terminals (MDT) with software was signed between the Polish Police and the supplier of MDT on 29 October 2025 (evidence no. 2). The equipment was delivered on 22 January 2026 and accepted by the Polish Police as compliant with the contract as demonstrated by the consolidated delivery protocol for the equipment (i.e. 13 630 MDT) signed by the Polish Police and the supplier of MDT (evidence No. 3) on 28 January 2026 and the delivery protocol for the 13 630 software licences signed by the National Police Headquarters and the supplier of MDT on 26 January 2026 (evidence No. 3d); as well as by the individual delivery protocols:

- 14 delivery protocols signed by thirteen Voivodeship Police Headquarters (Bialystok, Bydgoszcz, Gorzow Wlk., Kielce, Krakow, Lodz, Lublin, Olsztyn, Opole, Radom, Rzeszow, Szczecin, Wroclaw) and by Warsaw Metropolitan Police Headquarters and the supplier of MDT on 22 January 2026 (13 482 MDT) - evidence No. 3a;
- Four delivery protocols signed by the Police Schools in Legionowo, Katowice, Pila, Slupsk and the supplier of MDT on 22 January 2026 (92 MDT) - evidence No. 3b (In accordance with Art. 4 (3)(1) of the Act of 6 April 1990 on Police (consolidated text published in the Official Journal of 15 May 2025, item 636), police schools constitute a part of the Police);

- Delivery protocol signed by the National Police Headquarters and the supplier of MDT on 22 January 2026 (56 MDT) - evidence No. 3c.

**- 30 mobile points for Border Guard;**

The specification of the elements constituting the ‘mobile point for Boarder Guard’ is stipulated in the agreement signed by the Ministry of Interior and Administration of Republic of Poland and the Border Guard on 19 October 2023 for the development of mobile infrastructure for the Border Guard to strengthen crisis response capabilities, namely in its attachment No. 3: Application for funding for the project submitted by the Border Guard to the Ministry of Interior and Administration of Republic of Poland (evidence No. 4). This is further confirmed in the letter from the director of the Financial Office of the Polish Border Guard to the director of the European Funds Department at the Ministry of Internal Affairs and Administration of Republic of Poland dated 28 August 2025 (evidence No. 5). These two documents specify that each mobile point consists of the following equipment components: a mobile end station, a printer, a mobile office container, a reinforced terminal for mobile border control operations, a fingerprint collection device, a mobile phone, an off-road vehicle, a passenger vehicle, and a power generator. Each contract signed by the Border Guard and the equipment suppliers (evidence No. 2, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24) further details the technical specifications of the equipment pieces constituting the mobile point in the section titled: ‘Description of the subject matter of the contract’, in line with the requirement for equipment set out in the Agreement between the Border Guard and the Ministry of Interior and Administration of the Republic of Poland (evidence No. 4) and in the Letter from the director of the Financial Office of the Polish Border Guard to the director of the European Funds Department at the Ministry of Internal Affairs and Administration of Republic of Poland (evidence No. 5).

As evidenced below, all these pieces of equipment were delivered for the 30 mobile points for Border Guard:

- **End station (portable computer):** the contract for the supply of 30 mobile end stations was signed between the Polish Border Guard and the supplier of end stations on 5 June 2024(evidence No. 6). The equipment was delivered and accepted as compliant with the contract on 12 September 2024 (evidence no. 7).
- **Printer:** the contract for the supply of 30 printers was signed between the Polish Border Guard and the supplier of printers on 15 May 2024 (evidence No. 8). The equipment was delivered on 29 May 2024 and accepted as compliant with the contract (evidence No. 9).

- **Reinforced mobile border crossing terminal**: the contract for the supply of 30 reinforced mobile border crossing terminals was signed between the Polish Border Guard and the supplier of reinforced mobile border crossing terminals on 4 July 2024 (evidence No. 10). The equipment was delivered respectively on 12 August 2024 and on 15 October 2024 and accepted as compliant with the contract (evidence No. 11).
- **Fingerprint collection device**: the contract for the supply of 30 fingerprint collection devices was signed between the Polish Border Guard and the supplier of fingerprint collection devices on 26 June 2024 (evidence No. 12). The equipment was delivered on 5 July 2024 and accepted as compliant with the contract (evidence No. 13).
- **Mobile phone**: the contract for the supply of 30 mobile phones was signed between the Polish Border Guard and the supplier of mobile phones on 8 October 2024 (evidence no. 14). The equipment was delivered on 14 October 2024 and accepted as compliant with the contract (evidence No. 15).
- **Off-road vehicle:** the contract for the supply of 30 off-road vehicles was signed between the Polish Border Guard and the supplier of off-road vehicles on 3 June 2024 (evidence No. 16). The equipment was delivered respectively on 24 September 2024 and 9 October 2024, and accepted as compliant with the contract (evidence No. 17).
- **Passenger car**: the contract for the supply of 30 passenger cars was signed between the Polish Border Guard and the supplier of passenger cars on 27 May 2024 (evidence No. 18). The equipment was delivered on 11 September 2024 and on 24 September 2024, and accepted as compliant with the contract (evidence No. 19).
- **Office container**: the contract for the supply of 30 office containers was signed between the Polish Border Guard and the supplier of office containers on 29 December 2023 (evidence No. 20). The equipment was delivered respectively on 10 May 2024, 20 May 2024, 24 May 2024 and 27 May 2024, and accepted as compliant with the contract (evidence No. 21).
- **Power generator**: the contract for the supply of 30 power generators was signed between the Polish Border Guard and the supplier of power generators on 27 December 2024 (evidence No. 22). The equipment was delivered respectively on 31 January 2025, 4 February 2025, 6 February 2025 and 7 February 2025, and accepted as compliant with the contract (evidence No. 23).

Therefore, 30 complete mobile points for the Border Guard were delivered.

**- one self-sustaining mobile medical point for medical, biochemical, radiological or natural disaster risks.**

The contract for the supply of one self-sustaining mobile medical point was signed between the Polish State Protection Service and the supplier of mobile medical point on 30 April 2025 (evidence No. 24). Article 1 sets out the supply of a self-sustaining mobile medical point for medical, biochemical, radiological or natural disaster risks as the subject of the contract. As listed in Annex one of the contract, the self-sustaining medical point includes a combination of vehicles with specialised equipment adapted for independent operation, namely one passenger off-road vehicle (ambulance special vehicle), one medico-social trailer, mobile specialised equipment with a mobile computer set, protective clothing and equipment with disposable medical supplies. As demonstrated by acceptance protocol, this set of equipment was delivered on 11 August 2025 and accepted on 22 August as compliant with the contract as constituting a self-sufficient mobile medical centre for medical, biochemical, radiological and natural disaster risks (evidence No. 25).

The Council Implementing Decision required, under the qualitative indicator, delivery protocols. To demonstrate the delivery of one self-sustaining mobile medical point for medical, biochemical, radiological or natural disaster risks, the Polish authorities provided an acceptance protocol as evidence of the delivery and acceptance of the set of equipment of such self-sustaining mobile medical point. Whilst this constitutes a minimal formal deviation from the requirement of the Council Implementing Decision, under the Polish legal system, the acceptance protocol has the same legal effect as delivery protocol, and it confirms that the set of equipment of the mobile medical point for medical, biochemical, radiological or natural disaster risks was delivered, and that the delivery was accepted by the Polish State Protection Service. As of this, this minimal deviation does not affect the progress towards achieving the investment that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

Furthermore, in line with the description of the measure, **this measure consists in [...] delivering equipment for law enforcement services [...].**

The aforementioned pieces of equipment were delivered to the Polish Police (evidence No. 2), the Border Guard (evidence No. 6, 8, 10, 12, 14, 16, 18, 20 and 22) and the State Protection Service (evidence No. 24). All these beneficiaries are part of law enforcement services as prescribed in the Polish law in Article 1(1) of the Act of 6 April 1990 on the Police (Dz.U.2025.636), Article 1(1) of the Act of 12 October 1990 on the Border Guard (Dz.U.2025.914) and Article 2(1) of the Act of 8 December 2017 on the State Protection Service (Dz.U.2025.34).

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Target: G5G Entities supported within the investment part**

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

**Quantitative Indicator:** Number

**Baseline:** 0

**Target:** 20

**Time:** Q4 2025

**1. Context:**

This investment aims to support the development of renewable energy communities in Poland. The investment consists of a pre-investment programme providing technical support and an investment programme for financing renewable energy projects.

Target G5G relates to the number of grant agreements signed with recipients under the investment part.

Target G5G is the third and final step of the implementation of the investment. Target G5G follows milestone G2G (under the fourth instalment), on the launch of the call for proposals for energy communities interested on receiving support under the investment part of the programme. And it follows target G3G (under the seventh instalment), which relates to the number of grant agreements signed with recipients under the pre-investment part of the programme.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled. |
| 2 | List of 20 grant agreements signed | List of 20 grant agreements signed under investment G1.1.2 supporting the development of energy communities – G5G entities supported under the investment part |
| 3 | Grant agreement signed on 29 October 2025 by the Ministry of Climate and Environment and Gmina Kamiennik | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |
| 4 | Grant agreement signed on 10 December 2025 by the Ministry of Climate and Environment and Gmina Przykona | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |
| 5 | Grant agreement signed on 10 December 2025 by the Ministry of Climate and | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |

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| | Environment and Gmina Lubraniec | |
| 6 | Grant agreement signed on 8 December 2025 by the Ministry of Climate and Environment and Miasto i Gmina Ja wornik Polski | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |
| 7 | Grant agreement signed on 10 December 2025 by the Ministry of Climate and Environment and Powiat Sokólski | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |
| 8 | Grant agreement signed on 10 December 2025 by the Ministry of Climate and Environment and Miejskie Przedsię biorstwo Gospodarki Komunalnej – Krośnieński Holding Komunalny Sp. z o.o. | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |
| 9 | Grant agreement signed on 10 December 2025 by the Ministry of Climate and Environment and Gmina Stary Sącz | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |
| 10 | Grant agreement signed on 11 December 2025 by the Ministry of Climate and Environment and Gmina Ropczyce | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |
| 11 | Grant agreement signed on 26 February 2026 by the Ministry of Climate and Environment and Gmina Wieniawa | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |
| 12 | Grant agreement signed on 29 October 2025 by the Ministry of Climate and Environment and Gmina i Miasto O dolanów | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |
| 13 | Grant agreement signed on 30 October 2025 by the Ministry of Climate and Environment and Gmina Drwinia | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |
| 14 | Grant agreement signed on 29 October 2025 by the Ministry of Climate and Environment and Gmina Łapsze Niż ne | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |
| 15 | Grant agreement signed on 30 October 2025 by the Ministry of Climate and Environment and Gmina Garwolin | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |
| 16 | Grant agreement signed on 11 December 2025 by the Ministry of Climate and Environment and Powiat | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |

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| | Myszkowski | |
| 17 | Grant agreement signed on 30 October 2025 by the Ministry of Climate and Environment and Gmina Ryki | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |
| 18 | Grant agreement signed on 29 October 2025 by the Ministry of Climate and Environment and Zielony Pierścień Sp. z o. o. | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |
| 19 | Grant agreement signed on 29 October 2025 by the Ministry of Climate and Environment and Wodociągi Słupsk Sp.z o.o. | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |
| 20 | Grant agreement signed on 29 October 2025 by the Ministry of Climate and Environment and Wodociągi Białostockie Sp. z o.o. | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |
| 21 | Grant agreement signed on 28 October 2025 by the Ministry of Climate and Environment and ESA HUB Sp. z o. o. | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |
| 22 | Grant agreement signed on 22 October 2025 by the Ministry of Climate and Environment and Gmina Rabka-Zdrój | Via the grant agreement, the Ministry of Climate and Environment grants the funding to the selected recipient subject to contractual obligations. |
| 23 | Formal assessment sheet for each grant application produced between 18 April 2024 and 30 May 2025 | The 20 documents received constitute the formal assessment of each application by the Ministry of Climate, in which it is verified that the horizontal criteria of the call for proposals for investment Investment B2.2.2/G1.1.2 of the National Recovery and Resilience Plan have been fulfilled and points are awarded to each project on that basis. |
| 24 | Expert opinion sheet for each grant application produced between 25 February 2025 and 27 May 2025 | The 20 documents received constitute the assessment of each application by an independent expert, in which it is verified that the horizontal criteria of the call for proposals for investment Investment B2.2.2/G1.1.2 of the National Recovery and Resilience Plan have been fulfilled. |
| 25 | Ranking list of grant applications. | This document shows a list published by the Ministry of Climate, in which the grant applications are ranked based on the number of points received in the formal assessment sheet under investment Investment B2.2.2/G1.1.2. The document is available at the following link: https://www.gov.pl/attachment/93c2da47-bfce-47d8-ad4a-57a59e6d3638 |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

**Number of grant agreements signed with recipients under the investment part. Target goal: 20.** Furthermore, in line with the target name **Entities supported within the investment part**

Poland has submitted a list of 20 grant agreements signed with recipients under the investment part of "Investment B2.2.2/G1.1.2 of the National Recovery and Resilience Plan" (evidence no. 2), together with the corresponding 20 grant agreements signed between the Ministry of Climate and Environment and the respective recipient, that is energy community representatives (evidence no. 3-22).

The title of the agreements clearly indicates that the projects are contracted under the call for projects related to "Investment B2.2.2/G1.1.2 of the National Recovery and Resilience Plan – RES supporting the scale-up of energy communities - Part B: investment support to energy communities". The agreements also include information on the scope of the works and identify the recipients as energy clusters. Ahead of concluding grant agreements, the Ministry of Climate, the managing authority of the programme, assessed each grant application using a formal assessment sheet (evidence no. 23). The assessment sheet served as a tool for the Ministry to check that the criteria in the call for proposals were met by the recipients. The Ministry allocated points according to the scope and readiness of the project, among others. Additionally, the Polish authorities also provided an expert opinion sheet for each grant application (evidence no. 24), in which fulfilment of the horizontal criteria of the call for proposals under Investment B2.2.2/G1.1.2 of the National Recovery and Resilience Plan were verified by an independent expert.

Finallly, the Ministry of Climate published a list of grant applications (evidence no. 25) ranked based on the number of points awarded in the formal assessment sheet. The Commission services accessed the link provided by the authorities on 16 July 2026 to verify the list had been published. This check was completed successfully, confirming the recipients selected under the investment part with whom grant agreements have later been concluded.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Target: G8G NGOs carrying out capacity building projects**

**Related Measure:** G.1.1.4 Support to institutions implementing REPowerEU reforms and investments

**Quantitative Indicator:** Number

**Baseline:** 0

**Target:** 15

**Time:** Q4 2025

**1. Context:**

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.

Target G8G concerns the provision of financial support for non-government organizations (NGOs) to carry out capacity building projects supporting the REPowerEU reforms and investments.

Target G8G is the second target of the investment, and it follows the completion of target G7G (under the sixth instalment). It will be followed by milestone G11G (under the ninth instalment), related to an IT tool for the Energy Regulatory Office.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the target (including the constitutive elements) was satisfactorily fulfilled. |
| 2 | Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G8G-1/2024 signed by the Ministry of Funds and Regional Development and the Institute of Innovation and Responsible Development on 1 October 2024 | The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO. |
| 3 | Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G8G-2/2024 signed by the Ministry of Funds and Regional Development and the Association of Polish Cities | The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO. |

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| | and the Climate-KIC International Foundation Poland on 27 November 2024 | |
| 4 | Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G8G-3/2024 signed by the Ministry of Funds and Regional Development and the Frank Bold Foundation on 4 December 2024 | The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO. |
| 5 | Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G8G-4/2024 signed by the Ministry of Funds and Regional Development and the Institute for Sustainable Development Foundation on 1 December 2024 | The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO. |
| 6 | Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G8G-5/2024 signed by the Ministry of Funds and Regional Development and the Association of Municipalities Polish Network "Energie Cités" on 7 January 2025 | The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO. |
| 7 | Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G9G-1/2025 signed by the Ministry of Funds and Regional Development and the Cluster of Social Innovations Foundations on 11 February 2025 | The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO. |
| 8 | Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and | The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of |

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| | volunteering No. G9G-2/2025 signed by the Ministry of Funds and Regional Development and the Instrat Foundation on 19 February 2025 | the bank transfer from the ministry to the account of the NGO. |
| 9 | Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G9G-3/2025 signed by the Ministry of Funds and Regional Development and the Institute for Sustainable Development Foundation on 20 February 2025 | The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO. |
| 10 | Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G9G-4/2025 signed by the Ministry of Funds and Regional Development and the Polish Wind Energy Association on 27 February 2025 | The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO. |
| 11 | Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G9G-5/2025 signed by the Ministry of Funds and Regional Development and the Ecological Association "EKO-UNIA" on 21 February 2025 | The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO. |
| 12 | Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G9G-6/2025 signed by the Ministry of Funds and Regional Development and the Forum Energii Foundation on 11 March 2025 | The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO. |
| 13 | Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public | The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the |

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| | benefit activities and volunteering No. G9G-7/2025 signed by the Ministry of Funds and Regional Development and the Reform Institute Foundation on 14 March 2025 | National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO. |
| 14 | Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G9G-8/2025 signed by the Ministry of Funds and Regional Development and the Ecological Association "Etna" on 20 March 2025 | The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO. |
| 15 | Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G9G-9/2025 signed by the Ministry of Funds and Regional Development and the Sendzimir Foundation and Shipyard Foundation on 21 March 2025 | The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO. |
| 16 | Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G9G-10/2025 signed by the Ministry of Funds and Regional Development and the Direct Democracy Foundation, the F8M Foundation, Polish Green Building Council (PLGBC), Polish Society for Future Studies, the Association for the Development and Promotion of Podkarpacie PRO CARPATHIA on 25 March 2025 | The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) an official extract from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO. |
| 17 | Copy of a contract for the performance of a public task referred to in Article 16(2) of the Act of 24 April 2003 on public benefit activities and volunteering No. G9G-11/2025 signed by the Ministry of Funds and Regional Development and | The contract includes: (i) the details of the support provided to the NGO (ii) details of the capacity building project(s) supporting REPowerEU reforms and investments (iii) a printout from the National Court Register (KRS) (iv) confirmation of the bank transfer from the ministry to the account of the NGO. |

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| | the Field of Dialogue Foundation, the Institute for Sustainable Development Foundation (ISD) and Sustainable Development Lab on 31 March 2025 | |
| 18 | Rules for the selection of applications under the call for proposals titled ‘Przeprowadzenie działań szkoleniowo-doradczych oraz analitycznych w obszarze budowania zdolności administracyjnych w zakresie zielonej i energetycznej transformacji na rzecz administracji lokalnej’ (hereinafter referred to as ‘Rules for the Call No. 1’) | Copy of the document setting out the Rules for the Call, as originally published on the website of the Ministry of Funds and Regional Development |
| 19 | Rules for the selection of applications under the call for proposals titled ‘Przeprowadzenie działań edukacyjnych, badawczo-rozwojowych oraz szkoleniowo-doradczych w obszarze zielonej i energetycznej transformacji’ (hereinafter referred to as ‘Rules for the Call No. 2’) | Copy of the document setting out the Rules for the Call, as originally published on the website of the Ministry of Funds and Regional Development |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

**At least 15 NGOs shall receive financial support**

16 contracts were signed between the Ministry of Funds and Regional Development and the NGOs (evidence no. 2-17) under two calls for proposals (evidence No. 18, 19):

1. The Institute of Innovation and Responsible Development (INNOWO) - Contract no. G8G-1/2024
2. The Association of Polish Cities and the Climate-KIC International Foundation Poland - Contract no. G8G-2/2024
3. The Frank Bold Foundation - Contract no. G8G-3/2024
4. The Institute for Sustainable Development Foundation (ISD) - Contract no. G8G-4/2024
5. The Association of Municipalities Polish Network “Energie Cités” (PNEC) - Contract no. G8G-5/2024
6. The Cluster of Social Innovations Foundations - Contract no. G9G-1/2025

7. Instrat Foundation - Contract no. G9G-2/2025
8. The Institute for Sustainable Development Foundation (ISD) - Contract no. G9G-3/2025
9. Polish Wind Energy Association - Contract no. G9G-4/2025
10. The Ecological Association "EKO-UNIA" - Contract no. G9G-5/2025
11. Forum Energii Foundation - Contract no. G9G-6/2025
12. Reform Institute Foundation - Contract no. G9G-7/2025
13. The Ecological Association “Etna” - Contract no. G9G-8/2025
14. Sendzimir Foundation and Shipyard Foundation - Contract no. G9G-9/2025
15. Direct Democracy Foundation, the F8M Foundation, Polish Green Building Council (PLGBC), Polish Society for Future Studies, the Association for the Development and Promotion of Podkarpacie PRO CARPATHIA - Contract no. G9G-10/2025
16. The Field of Dialogue Foundation, the Institute for Sustainable Development Foundation (ISD) and Sustainable Development Lab - Contract no. G9G-11/2025

The following contracts covered consortia of NGOs (G8G-2/2024, G9G-9/2025, G9G-10/2025 and G9G-11/2025) (evidence No. 3, 15 and 17). Therefore, in total 24 NGOs were covered by the contracts. Each contract includes, as annex, an official extract from the National Court Register (KRS), which constitutes appropriate evidence demonstrating the legal status of NGOs, as it contains all relevant information required to establish such status under the Polish law. The Commission services conducted an on-the-spot check on 19 June 2026 to verify the status of NGOs in the KRS, for each NGO, based on the REGON and KRS numbers of the organisations. This check was completed successfully, confirming that all organisations, which had received support were NGOs.

Along with each contract and the relevant annexes (evidence No. 2-17), Polish authorities provided confirmations of bank transfers for the support paid in tranches. Payments were made from the accounts of the Polish Development Fund (PFR) to the accounts of the NGOs, between November 2024 and December 2025. For contracts with multiple NGOs, the payments from PFR were made to a ‘lead’ NGO, defined in the contract, which was obligated by the contract to then transfer the agreed shares to the other NGOs in the consortium. In the case of contract G8G-2/2024, payments were directly made to two NGOs. The bank transfers therefore evidence that 17 NGOs received financial support.

**to carry out capacity building projects …**

The projects were selected under two separate calls for proposals. The Rules for the Call No. 1 (evidence No. 18) defined as eligible capacity building projects in the form of: (i) research and analytical activities, (ii) training and advisory activities, (iii) IT capacity building, (iv) study visits.
The Rules for the Call No. 2 (evidence No. 19) defined as eligible capacity building projects in the form of: (i) R&D activities, (ii) training, advisory and educational activities, (iii) campaigning activities (awareness raising). Annex 2 for contracts signed under Call No. 1 (evidence No. 2-6) and annex 3 for contracts signed under Call No. 2 (evidence No. 7-17) outline the scope of projects with reference to REPowerEU reforms and investments and the capacity building activities to be implemented under a given contract.

All projects selected under Call No. 1 (evidence No. 2-6) were concluded in the form of training and advisory activities. These projects are capacity building projects within the meaning of target G8G as they equip the local authorities with practical legal, procedural and strategic competences needed to prepare, assess and implement projects supporting REPowerEU reforms and investments. Furthermore, they strengthen knowledge of permitting procedures for renewable energy and distribution networks, environmental proceedings including EIA requirements, and the specific rules applicable to renewables energy acceleration areas.

Two projects selected under Call No. 2, G9G-2/2025 and G9G-7/2025 (evidence No. 7 and 13), include capacity building projects in the form of R&D activities.

- Under contract G9G-2/2025 the NGO will create a digital financial simulator accessible via a web browser, which will allow users to simulate the profitability of investments into RES, educating the public about RES financial aspects and increasing the update of RES.
- Under contract G9G-3/2025 the NGO will prepare a set of policy briefs, which will help local authorities by improving governance quality, administrative readiness, and cross-sector cooperation, therefore increasing the public sector's ability to turn REPowerEU objectives into coherent and operational policies.

The remaining nine projects selected under Call No. 2 (evidence No. 6, 8-12 and 14-17) include capacity building projects in the form of training, advisory and educational activities which aim to strengthen individual and community capacity by equipping participants with practical competences that can be applied in everyday decision-making and local initiative in the areas of improving home energy efficiency, analysing energy bills, identifying consumption hotspots, guidance on subsidy programmes and training on green regulations.

…**supporting the REPowerEU reforms and investments.**

The Rules for the Call No. 1 (evidence No. 18) define that all projects under the call are to be related to the RES permit procedures, distribution networks or renewables acceleration areas, while the Rules for the Call No. 2 (evidence No. 19) define that projects under the call are to be related to (i) establishing renewable acceleration areas, permitting and grid connection of RES installations, (ii) development of energy communities, (iii) improving energy efficiency and accelerating the phase-out of fossil fuels in domestic heating, (iv) tackling energy poverty, (v) promoting sustainable mobility, (vi) developing the skills needed for the green transition, (vii) the application of the DNSH principle to investments, (viii) private RES installations and energy storage solutions. Therefore, the scope of the calls is compliant with the objectives of Article 21c(3) of the RRF Regulation.

Each contract specifies in the title that it is concluded under investment G1.1.4 of the Polish Recovery and Resilience Plan, which aims to support institutions implement REPowerEU reforms and investment. Furthermore, Article 1(1) of the general provision of each contract specifies that the Ministry *'instructs the NGO to perform a public task under the title: 'Carry out training, advisory and analytical activities in the area of administrative capacity building for the green and energy transition for local administration', as detailed in the offer'*.

Additional details are included in the project offer which is part of Annex 2 for contracts signed under Call No. 1 (evidence No. 2-6) and of Annex 3 for contracts signed under Call No. 2 (evidence No. 7-17). Section III of the offer provides a detailed description of the project (location, target group, how its problems/needs are addressed, complementarity with other activities undertaken by the organisation or other entities).

For projects under contracts G8G-1/2024, G8G-2/2024, G8G-3/2024, G8G-4/2024, G8G-5/2024, G9G-2/2025, G9G-3/2025, G9G-4/2025, G9G-8/2025, G9G-9/2025, G9G-11/2025 (evidence No. 2-6, 8-10, 14, 15, 17) the detailed description clarifies that the activities completed under the project support the implementations of REPowerEU reforms and investments related to the development of renewable energy sources installations (RES), permitting and distribution networks.

For projects under contracts G9G-5/2025, G9G-6/2025, G9G-7/2025, G9G-10/2025 (evidence No. 11-13, 16) the detailed description clarifies that the activities completed under the project support the implementation of REPowerEU reforms and investment related to energy communities.

For the project under contract G9G-1/2025 (evidence No. 7) the detailed description clarifies that the activities completed under the project support the implementation of REPowerEU investment related to sustainable transport.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone: G14G Entry into force of legal act(s) concerning connections to the network**

**Related Measure:** G.1.2.2 Removing barriers to the integration of renewable energy sources into electricity networks

**Qualitative Indicator:** Provisions in the legal act(s) indicating their entry into force

**Time:** Q4 2025

**1. Context:**

The objective of this reform is to remove regulatory barriers to the integration of renewable energy sources into electricity transmission and distribution networks.

Milestone G14G concerns the entry into force of rules requiring electricity transmission and distribution operators to establish uniform connection procedures, publish information on available network capacities, uniform set of rules, and rejected requests, and enable the electronic submission of connection applications.

Milestone G14G is the second and last milestone of the reform, and it follows the completion of milestone G13G (under the 4th instalment) related to the entry into force of the legal framework enabling cable pooling.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the milestone (including all its constitutive elements) was satisfactorily fulfilled. |
| 2 | Copy of Act of 13 March 2026 amending the Energy Law published in the Official Journal of Laws on 15 April 2026 (item 516). | The Act introduces requirements for electricity transmission and distribution operators serving at least one hundred thousand connected customers in relation to connection procedures and public availability of information. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

In line with the measure description **"the entry into force of legal act(s) concerning processing of connection requests**"

**Legal act(s) shall enter into force...**

The Act of 13 March 2026 amending the Energy Law (hereinafter referred to as the 'Amending Act') was published in the Journal of Laws on 15 April 2026 (Journal of Laws 2026, item 516). The

Amending Act entered into force 14 days after its publication, i.e. on 30 April 2026, in accordance with its Article 38 (evidence No. 2).

**(...) requiring electricity transmission and distribution operators serving at least one hundred thousand connected customers to:**

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

Article 1, point 9 of the Amending Act introduces Article 7, paragraph 8p into the Energy Law. The provision requires electricity transmission and distribution operators serving at least one hundred thousand connected customers to jointly develop a uniform set of rules describing the procedures, regulations, time limits, and criteria applied when processing grid connection requests and to publish them on their websites.

**(…) 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;**

Article 1, point 9 of the Amending Act introduces Article 7, paragraphs 8l, 8m, and 8p into the Energy Law. Article 7, paragraph 8l requires electricity transmission and distribution operators, including those serving at least one hundred thousand connected customers, to compile information regarding grid connections to the electricity grid with a rated voltage above 1 kV. Specifically, article 7, paragraph 8l, point 2, requires operators to compile information regarding the available network connection capacity. Furthermore, article 7, paragraph 8l, point 4 requires operators to compile information on issued refusals for grid connections, including the justification for the refusal, alongside the location, capacity, type of installation, and application dates. As regards making the information publicly available, Article 7, paragraph 8m mandates that the information on the available network connection capacities and the rejected connection requests must be published on the operators' websites. As regards making publicly available the uniform set of rules, paragraph 8p, requires transmission and distribution system operators, including those serving at least one hundred thousand connected customers, to publish the uniform set of rules on their respective websites.

In line with Article 18 of the Amending Act, electricity transmission and distribution operators, including those serving at least one hundred thousand connected customers, are required to publish the information on the available network connection capacities and rejected connection requests, including the reasoning for the rejection, for the first time by 31 August 2026. In line with Article 7, paragraph 8m, the transmission system operator must update this information at least monthly, while distribution system operators must update it at least quarterly. Similarly, in line with Article 19 of the Amending Act, the uniform set of rules must be published by electricity transmission and distribution operators, including those serving at least one hundred thousand connected customers, for the first time by 31 August 2026.

The Council Implementing Decision requires the entry into force of legal act(s) requiring electricity transmission and distribution operators serving at least one hundred thousand connected customers to make publicly available information on the available network connection capacities and the rejected connection requests including the reasoning for the rejection. Article 1, point 9 of the Amending Act introduces Article 7, paragraphs 8l and 8m, into the Energy Law, requiring electricity transmission and distribution operators, including those serving at least one hundred thousand connected customers, to compile and make publicly available the information on the available network connection capacities and on rejected connection requests, including the reasoning for the rejection, for connections to the electricity grid with a rated voltage above 1 kV.

Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, pursuant to Article 7($8d^4$) of the Energy Law, installations connecting to the electricity grid with a rated voltage of 1 kV or less are not subject to the full grid connection procedure, but to a simplified notification procedure, under which mere notification to the system operator is required to establish the connection. The procedure does not contain the connection approval procedure, and does not require the submission of connection requests, or issuance of rejection decisions, as is for installations connecting to the electricity grid with a rated voltage above 1 kV. The objective of the measure is to remove regulatory barriers to the integration of renewable energy sources into electricity transmission and distribution networks. The transparency requirement serves this objective for connections at voltage levels where network capacity constrains connection and where connection requests may be refused on capacity grounds, where neither of these circumstances apply for connections with a rated voltage of 1 kV or less.

As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the reform that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

**(…) Allow for electronic submission of connection requests.**

Article 1, point 9 of the Amending Act introduces Article 7, paragraph $3a^1$ and paragraph $3a^2$ into the Energy Law. Article 7, paragraph $3a^1$, provides for the possibility for connection requests to be submitted electronically, including via electronic means of communication including those serving at least one hundred thousand connected customers. In line with Article 16 of the Amending Act, within 30 days of the Amending Act’s entry into force, all electricity transmission and distribution operators, including those serving at least one hundred thousand connected customers, are required to ensure the possibility for electronic submission of connection requests bearing a qualified electronic signature, using standard means of electronic communication.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone: G21G Central Energy Market Information System (CSIRE) and power quality monitoring systems**

**Related Measure:** G.1.2.3 Transmission networks and smart electricity infrastructure

**Qualitative Indicator**: Installation of one Central Energy Market Information System (CSIRE) and installation of installation of power quality monitoring systems at 48 substations

**Time:** Q3 2025

**1. Context:**

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

Milestone G21G concerns the installation of one Central Energy Market Information System (CSIRE) and the installation of power quality monitoring systems at 48 substations.

Milestone G21G is the second milestone of the investment step of the implementation of the investment, following the completion of milestone G18G (under instalment 7). Milestone G21G will be followed by target G22G (under the same instalment) as well as targets G17G, G19G and G20G (all under the 9th instalment), related to further upgrades in the transmission infrastructure.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled. |
| 2 | Partial Acceptance Protocol No. 214/2025/C/E7 concerning the CSIRE system signed by representatives of PSE and a representative of the implementing contractor, dated 23 December 2025. | Partial Acceptance Protocol confirming the installation of the Central Energy Market Information System (CSIRE) system. |
| 3 | Partial Acceptance Report No. 4/T-0221-P1/2024 signed by representatives of PSE and representatives of the implementing contractor dated 2 October 2024 | Partial Acceptance Protocols confirming the installation of power quality monitoring systems at two substations: Łomża Systemowa, Toruń Elana. |
| 4 | Partial Acceptance Report No. 4/T-0221-P2/2024 signed by representatives of PSE and representatives of the implementing contractor dated 20 December 2024 | Partial Acceptance Protocols confirming the installation of power quality monitoring systems at six substations: Bydgoszcz Zachód, Gdańsk Przyjaźń, Dunowo, Gdańsk, Olsztyn, Trębaczew. |
| 5 | Partial Acceptance Report No. 5/T-0221-P2/2025 signed by representatives of | Partial Acceptance Protocols confirming the installation of power quality monitoring systems at six substations: Miłosna, Narew, Kielce, Kielce Piaski, Radkowice, Ełk. |

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| | PSE and representatives of the implementing contractor dated 17 March 2025 | |
| 6 | Partial Acceptance Report No. 7/T-0221-P2/2025 signed by representatives of PSE and representatives of the implementing contractor dated 12 May 2025 | Partial Acceptance Protocols confirming the installation of power quality monitoring systems at six substations: Boguchwała, Chmielów, Podolszyce, Piotrków, Rożki, Zgierz. |
| 7 | Partial Acceptance Report No. 8/T-0221-P2/2025 signed by representatives of PSE and representatives of the implementing contractor dated 18 June 2025 | Partial Acceptance Protocols confirming the installation of power quality monitoring systems at eight substations: Glinki, Krajnik, Pasikurowice, Pątnów, Polkowice, Recław, Rogowiec, Wrocław. |
| 8 | Partial Acceptance Report No. 5/T-0221-P1/2025 signed by representatives of PSE and representatives of the implementing contractor dated 16 July 2025 | Partial Acceptance Protocols confirming the installation of power quality monitoring systems at six substations: Żarnowiec, Olsztyn Mątki, Gdańsk Błonia, Stanisławów, Janów, Kromolice. |
| 9 | Partial Acceptance Report No. 6/T-0221-P1/2025 signed by representatives of PSE and representatives of the implementing contractor dated 4 September 2025 | Partial Acceptance Protocols confirming the installation of power quality monitoring systems at six substations: Grudziądz, Pabianice, Piła Krzewina, Praga, Sochaczew, Wyszków. |
| 10 | Partial Acceptance Report No. 9/T-0221-P2/2025 signed by representatives of PSE and representatives of the implementing contractor dated 16 September 2025 | Partial Acceptance Protocols confirming the installation of power quality monitoring systems at eight substations: Adamów, Dobrzeń, Gorzów, Klikowa, Lubocza, Mikułowa, Tarnów, Wanda. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

**Installation of one Central Energy Market Information System (CSIRE)**

The Polish authorities provided a Partial Acceptance Protocol (evidence No. 2) confirming that the Central Energy Market Information System (CSIRE) was installed at the premises of Poland’s transmission system operator Polskie Sieci Elektroenergetyczne (PSE). CSIRE is Poland’s central electricity market data hub, standarizing access to contacts, metering, technical measurements and supplier-switching processes. This protocol explicitly states that the system was launched on 1 July 2025, in line with the contractual schedule and is ready to connect electricity market participants, thereby fulfilling its core function as a central data hub for the electricity market. This evidence demonstrates that the CSIRE system has been installed.

**(…) and installation of power quality monitoring systems at 48 substations.**

The Polish authorities provided eight Partial Acceptance Protocols (evidence No. 3-10) confirming the installation of power quality monitoring systems at 48 substations. Each protocol includes a description of the detailed scope of works, including supply, assembly, testing, and commissioning of components and devices of electricity quality monitoring system for each of the respective 48 substations. Two protocols (No. 8/T-0221-P2/2025 and No. 9/T-0221-P2/2025) relating to 16 substations conclude with “positive acceptance” and six protocols (No. 4/T-0221-P1/2024, No. 4/T-0221-P2/2024, No. 5/T-0221-P2/2025, No. 7/T-0221-P2/2025, No. 5/T-0221-P1/2025 and No. 6/T-0221-P1/2025) relating to 32 substations conclude with “positive acceptance with non-substantial defects, which do not affect functionality”. The cumulative evidence demonstrates that power quality monitoring systems have been installed at 48 substations.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Target: G22G IT systems for the transmission system operator**

**Related Measure:** G.1.2.3 Transmission networks and smart electricity infrastructure

**Quantitative indicator:** Number

**Baseline:** 0

**Target:** 3

**Time:** Q4 2025

**1. Context:**

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

Target G22G concerns three new, expanded, or upgraded IT systems, including their technical infrastructure, for the transmission system operator. These include: a data centre; software for the electricity balancing market; upgrade of the SCADA and EMS (sub)systems of the DYSTER system.

Target G22G is the third target of the investment and follows the completion of milestone G18G (under the 7th instalment), related to grant agreements signed for the construction or modernisation of the transmission network. Remaining milestones and targets under the measure include milestone G21G (also under the 8th instalment) and targets G17G, G19G and G20G (all under the 9th instalment), all related to further upgrades in the transmission infrastructure.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled. |
| 2 | Report by an independent expert confirming the completion of works related to the installation of new IT system and technical infrastructure, as well as the construction and commissioning of data centres for the TSO, in a new facility in Radom, signed by Arup Polska, dated 28 May 2026. | The report is based on an on-site inspection, design documentation, and final acceptance protocols for the completed works. It confirms the deployment of the IT infrastructure and data centres, together with associated technical infrastructure, in newly constructed operator facilities and backup dispatch points. The annex attached to the report contains 4 final acceptance protocols confirming the acceptance and handover of the individual stages of works carried out in relation to the installation of new IT system and technical infrastructure, as well as the construction and commissioning of data centres for the TSO, in a new facility in Radom. |
| 3 | Report confirming the completion of works related to the installation of software for the TSO's IT system in relation to the electricity balancing market, signed by the beneficiary | The report describes the works carried out to upgrade the software used for balancing market and includes acceptance reports for the completed works. It confirms the implementation of software for the electricity balancing market. The annex attached to the report contains 119 partial and final acceptance protocols confirming the acceptance and handover of |

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| | PSE and the contractor PSE Innowacje, dated 28 May 2026 | the individual stages of works carried out to install the software for the new IT system. |
| 4 | Partial Acceptance Protocol No. 15/2026/C, signed by representatives of PSE and representatives of the implementing contractor - Siemens, dated 17 March 2026 | Partial Acceptance Protocol confirming the works under the upgrade of the software of the SCADA and EMS (sub)systems of the DYSTER IT system have been completed to a degree enabling production deployment in accordance with the contract terms. The document states that while minor outstanding tasks related to final production implementation remain, these do not affect the system's readiness for production switchover. |
| 5 | Final Acceptance Protocol No. 16/2026/K, signed by representatives of PSE and representatives of the implementing contractor - Siemens dated 17 March 2026 | Final Acceptance Protocol confirming the unconditional acceptance of the upgrade of the software of the SCADA and EMS (sub)systems of the DYSTER system. The document certifies that all project stages were completed without significant defects, fulfilling all contractual obligations, and enabling closure of the project and payment release. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

In line with the measure description: **This measure consists in: [...] and (iv) the installation of three new, upgraded or expanded IT systems for the transmission system operator. Three new, upgraded or expanded IT systems, including technical infrastructure, for the transmission system operator (TSO), including**

- **a data centre;**

The Polish authorities provided a report (evidence No. 2) confirming that on the basis of the underlying evidence new IT system, including associated technical infrastructure, have been installed for the Transmission System Operator (TSO) in a new facility in Radom. Section 5 of the report details the scope of the accepted works with Section 5.1. detailing the completed works in relation to the installation of the new IT system, as well as the technical infrastructure supporting its operation, and Section 5.2 detailing the works carried out in relation to the construction of a new data centre on the premises of the new facility of the TSO in Radom. Section 6 presents the technical characteristics of the equipment that was installed. Section 8 details the results of an on-site inspection. Section 2 lists the documents, including contracts and acceptance protocols, that were taken into account when preparing the report. The report confirms the completion of a data centre and backup dispatching infrastructure in the TSO facility in Radom, along with the associated technical infrastructure, including LAN/WAN connectivity and visualisation systems. The facility includes IT system and technical infrastructure essential for operating, supervising and managing the electricity system, in order to ensure the continuity of critical operations of the TSO. This evidence shows that the data centre and its supporting technical infrastructure in the facility in Radom have been successfully completed and are operational as of 30 June 2025.

- **software for the electricity balancing market;**

The Polish authorities provided a second report (evidence No. 3) confirming the installation of software as part of a new IT system that supports information exchange and data management for the electricity balancing market. Section 3 of the report details the scope of the accepted works, including the resulting installation of a software for the electricity balancing market. Section 5 of the report provides a detailed material scope of the accepted works under each constituent project work programme. The report confirms the installation of software as part of the new IT system of the TSO in relation to the needs of the electricity balancing market, which enables among others the balancing of the electricity in the national electricity system, exchange of planning data on the availability and generation of resources, and management of system congestion. It confirms that the software was fully deployed by 30 June 2025 and is operational in supporting the electricity balancing market.

- **upgrade of the SCADA and EMS (sub)systems of the DYSTER system.**

The Polish authorities provided Partial Acceptance Protocol No. 15/2026/C (evidence No. 4) which confirms the software upgrade of the SCADA and EMS (sub)systems of the DYSTER system. This document states that, while minor outstanding tasks related to final production implementation remain, these do not affect the system’s readiness for production switchover. The DYSTER system is the IT system used to conduct activities in the field of electricity transmission, perform the tasks of the Transmission System Operator (TSO) and manage the operation of the national power system in real time. It is an IT system for TSO dispatching services, necessary to conduct network traffic and ensure the transmission of electricity. The SCADA and EMS subsystems are part of the DYSTER system, and their software upgrade increases the operational efficiency of the national power system. Furthermore, the Polish authorities also provided Final Acceptance Protocol No. 16/2026/K, (evidence No. 5) confirming the acceptance of the upgraded SCADA and EMS (sub)systems of the DYSTER system. It certifies that the upgrade of the SCADA and EMS subsystems of the DYSTER system was successfully deployed and is operational.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

## Repayable support – Eight instalment

**Number and name of the Target: A3L Number of signed contracts for projects in the cultural and creative sectors (CCS)**

**Related Measure:** A2.5.1 A program to support the activities of entities in the cultural and creative industries.

**Quantitative Indicator:** Number

**Baseline: 0**

**Target:** 1 873

**Time:** Q4 2025

**1. Context:**

The objective of the 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), and to support the activities of entities in the cultural and creative industries. Precisely, this measure consists in: creating a grant programme for projects in the cultural and creative sector (CCS), signature of contracts for projects in the cultural and creative sectors, and a fellowship programme for individuals in the CCS.

Target A3L concerns 1873 contracts to be signed for projects in the cultural and creative sectors.

Target A3L is accompanied by target A4L (also under the eight instalment), related to the number of fellowships awarded in the cultural and creative sectors. These targets were preceded by milestone A2L (under the second instatement) for the publication of the selection criteria and setting-up of the independent selection committee to decide on the provisions of grants and fellowships in the cultural and creative sectors.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | A summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled. |
| 2 | List of 2389 contracts signed for projects in the CCS | The list contains the reference numbers, names of entities, and names of projects under the contracts signed for projects in the cultural and creative sectors. |
| In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units: | | |
| 3 | Copies of 60 contracts signed for projects in the CCS between 2024 and 2025 with their annexes. | Contracts signed for projects in the CCS between the National Institute of Music and Dance and entities in the cultural and creative sectors under investment A2.5.1, along |

| | | |
|---|---|---|
| | | with annexes including grant applications with project descriptions. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

**1 873 contracts shall be signed for projects in the cultural and creative sectors (CCS).**

Following the selection of a random sample of 60 units, the Polish authorities submitted 60 out of 2389 contracts for projects in the cultural and creative sectors signed by the National Institute of Music and Dance ('Narodowy Instytut Muzyki i Tańca - NIMIT') and the final recipient of support (evidence No. 3). Grant applications which describe the projects in the cultural and creative sectors (CCS) are annexed to the contracts and as such form an integral part of the contracts.

For each of the sampled contracts, the date of signature and the scope of the projects, as described in the annexed grant applications, have been reviewed, to confirm that the signed contracts indeed cover cultural and creative sectors. The evidence provided for a sample of 60 units confirmed that the requirements of the target have been met, as 2389 contracts were signed for projects in the cultural and creative sectors, thus exceeding the goal of the target A3L by 516 contracts.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Target: A4L Number of fellowships awarded in the cultural and creative sectors (CCS)**

**Related Measure:** A2.5.1 A program to support the activities of entities in the cultural and creative industries.

**Quantitative Indicator:** Number

**Target:** 945

**Time:** Q4 2025

**1. Context:**

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). Precisely, this measure consists in providing: (i) a grant programme for projects in the cultural and creative sectors (CCS) and (ii) a fellowship programme for individuals in the CCS.

Target A4L concerns the number of fellowships awarded in the cultural and creative sectors.

Target A4L was preceded by milestone A2L (under the second instalment) for the publication of the selection criteria and setting-up of the independent selection committee. Target A4L is accompanied by target A3L in the same payment request, related to contracts for projects in the cultural or creative sectors (CCS).

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | A summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled. |
| 2 | List of 1303 signed fellowship agreements | The list contains the reference number, as well as name and surname of fellowship recipients for 1303 fellowship agreements signed in the cultural and creative sectors. |
| In the context of the sampling analysis, and for the further verification of the target, supporting documents were provided for the list of 60 sampled units: | | |
| 3 | Copies of 60 signed fellowship agreements with their annexes signed in 2024 and 2025. | Fellowship agreements, signed between the National Institute of Music and Dance (PL: *Narodowy Institut Muzyki i Tańca*) and individuals in the cultural and creative sectors under investment A2.5.1, with their Annexes, including documents confirming that the applicant is an individual in the cultural and creative sectors. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

**945 fellowships shall be awarded to individuals in the cultural and creative sector (CCS).**

Following the selection of a random sample of 60 units, Poland submitted the fellowship agreements in the cultural and creative sectors signed by the National Institute of Music and Dance (Narodowy Institut Muzyki i Tańca) and the final recipient of support (evidence No. 3), as confirmation that the fellowships have been awarded. Annexed to each sampled fellowship agreement is the fellowship application, which forms an integral part of the contract: the relevant document confirming that the applicant has an educational background in arts, or at least one-year work or educational experience in the position of creator, artist, animator or academic.

The evidence provided for a sample of 59 units confirmed that the requirements of the target have been met. The following elements were verified for each of the agreement to confirm the achievement of this target:

- First, the fellowship agreements have been signed by both parties and the date of signature has been checked;
- Second, the fellowship agreements confirm the award of fellowships to individuals (Article 3 of the agreements, evidence No. 3).
- Third, the fellowship agreements have been signed with individuals in the cultural and creative sectors. The applicant needed to demonstrate that they are an individual in the cultural and creative sectors by providing the relevant evidence, such as, for example, a secondary- or university-level diploma in arts; a work contract, civil law contract or certificate of the sole-entrepreneurship in the cultural and creative sectors, or membership certificate in an association or union in the cultural and creative sector. Their status as individuals in the cultural and creative sectors was verified based on these documents (considered primary evidence), constituting an annex to the fellowship agreement (evidence No. 3) for each of the fellowships sampled.

A statistical analysis was carried out taking into account the overachievement of the target of 1303 for a required 945 awarded fellowships. Based on this, there is statistical assurance that the target has been met, and all its constitutive elements have been satisfactorily fulfilled.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone: A7L Entry into force of a law on space activities**

**Related Measure:** A.2.6 Reform of the national system of monitoring services, products, analytical tools, services and accompanying infrastructure using satellite data

**Qualitative Indicator:** Provision in the law indicating its entry into force

**Time:** Q4 2025

**1. Context:**

The objective of the reform is to facilitate the use of satellite data. This measure consists in the adoption of a new law on space activities.

Milestone A7L relates to the establishment of a legal framework to facilitate the use of satellite data by public administration, including the creation of a national administrator responsible for managing and disseminating knowledge about satellite data. It also seeks to promote the use of satellite data, including through training. Additionally, the law provided under the milestone establishes 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.

Milestone A7L is the only milestone of this reform.

**2. Evidence provided:**

| | Name of the evidence. | Short description |
|---|---|---|
| 1 | Summary document | A summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled. |
| 2 | A copy of the publication of the Space Activities Act of 13 February 2026, published in the Journal of Laws on 3 April 2026 (Journal of Laws 2026, item 465), with entry into force on 17 April 2026. | The new Space Activities Act, establishing rules for the performance of space activities, rules for maintaining the register of space objects and proceedings in the case of the occurrence of an unforeseen event related to the performance of space activities or the finding of a suspected of space debris. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

In line with the name of the milestone, **entry into force of a law on space activities.** Furthermore, in line with the measure description: "T**his measure consists in the adoption of a law on space activities.**"

The Space Activities Act of 13 February 2026 was published in the Journal of Laws on 3 April 2026 (Journal of Laws 2026, item 465). It entered into force 14 days after its publication, on 17 April 2026 as per its Article 23 (evidence No. 2, hereinafter referred to as the "Act").

**A law shall, inter alia, facilitate the use of satellite data by the public administration.**

Article 67, point 2, letters a and b set up new responsibilities for the Polish Space Agency. Those include the use of satellite data in the economy, administration, science, education, defence and to ensure state security, and initiating, preparing and implementing, in cooperation with the competent State administrations, major research orientations and development programmes of major importance to the national interest and economy of the State in the field of exploration and use of outer space. Furthermore, the Act further sets out the responsibility for the national satellite data administrator (Polish Space Agency) to act as a contact point for public administration entities for the purpose of obtaining satellite data and supporting public administration entities and their subordinate services in the use of satellite data in crisis management as per its Article 67 point 3 indents 5 and 6. Through those provisions the Act facilitates the use of satellite data by the public administration.

**The law shall establish a national administrator of satellite data.**

The Act establishes in Article 67, point 2, letter b, indent 6 the Polish Space Agency as the 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 Act sets in Article 67, point 3, indents 3 and 4 an obligation for the national administrator of satellite data to acquire and make available in the National Satellite Information System products and services resulting from the use of satellite data, and 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, [...]**

The Act establishes the rules and conditions for the performance of space activities and their supervision under chapter 2 - Conditions for the performance of space activities, Articles 8 – 26. This Chapter specifies types of space activities and the way they shall be carried out, what types of entities can carry out space activities, and that space activities need to be authorised by the president of Polish Space Agency. Chapter 5 – Supervision, Articles 35 – 43, indicate the President of the Agency as the competent authority to supervise and carry out inspections in matters of space activities, apart from units subordinate to or supervised by the Minister of National Defence, in which case the supervising body shall be the Minister of National Defence. Chapter 5 of the Act further lists the entities controlled and how the activities controlled shall be carried out.

**liability for damage caused by a space object,**

The Act establishes rules and conditions on liability for damage caused by a space object under chapter 3 - Civil liability for damage caused by a space object, Articles 27 - 30, and chapter 4 - Insurance against civil liability, Articles 31 - 34.

**as well as the rules for the operation of the National Register of Space Objects.**

The Act establishes the rules for the operation of the National Register of Space Objects under chapter 6 - National Register of Space Objects, Articles 44 - 51.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone: A13L – Adoption of the Investment Policy**

**Related Measure:** A2.7.1 Security and Defence Fund

**Qualitative Indicator:** Adoption of the Investment Policy

**Time:** Q4 2025

**1. Context:**

The objective of this measure is to enhance 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.

Milestone A13L concerns the adoption of the Investment Policy for the Security and Defence Fund.

Milestone A13L is the second step of the implementation of the investment. It follows milestones A12L (under the 7th instalment), related to establishment of the legal framework for the Security and Defence Fund. It will be followed by milestone A14L (under the ninth instalment), related to the injection of equity into the Security and Defence Fund.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled. |
| 2 | Investment Policy for loans and equity | The Investment Policy for loans and equity is included in the Principle Agreement signed between the Bank Gospodarstwa Krajowego (hereinafter BGK) and the Special Purpose Vehicle for the implementation of the Security and Defence Fund under RRP measure A2.7.1. Article 6 of the Agreement sets out the Investment Policy for loans and equity. According to its Paragraph 1 Annex 6.1 sets out the rules for the investment policy for loans (Loans Policy) and according to its Paragraph 2 Annex 6.2 sets out the rules for the investment policy for equity (Capital Policy). It was concluded on 30 June by BGK and the SPV. |
| 3 | Act on implementation of Security and Defence Fund under the Recovery and Resilience Plan (Official Journal 2025, item 1846), which entered into force 14 days following its publication, on 7 January 2026. | The Act establishes the special purpose vehicle for the implementation of the Security and Defence Fund and sets up the conditions for the implementation of the Fund. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

**BGK and/or the Fund shall adopt an investment policy for the use of the injected equity.**

The Investment Policy for loans and equity is established in Article 6 of the Principle Agreement signed between the BGK and the SPV for the implementation of the Security and Defence Fund under RRP measure A2.7.1 (hereinafter referred to as "Investment Policy", evidence No. 2). It was concluded and signed by both parties on 30 June 2026 and in line with its Article 16.1 it entered into force at the moment of the signatures by two parties.

**The investment policy shall incorporate the elements that are included in the description of the measure.**

In line with the description of the measure, **the investment policy for the use of the equity injected in the Fund shall include the following elements:**

**The description of the investment areas for the Fund, in line with the eligible areas established in the law.**

The Investment Policy sets out in Chapters 3 of Annexes 6.1 (for loans) and 6.2 (for equity) the *Investment Priorities* four areas eligible for support which cover:

1) development of protective buildings and civil protection infrastructure,
2) construction and modernisation of dual-use infrastructure,
3) cybersecurity,
4) enterprise modernisation including R&D support.

These eligible areas and the included examples are in line with the ones established in Article 3 of the Act of 4 December 2025 (Official Journal 2025, item 1846) on the implementation of the Security and Defence Fund under the Recovery and Resilience Plan (evidence No. 3).

Furthermore, in line with the description of the measure, **the investment policy for the use of the equity injected in the Fund shall include the following elements:**

**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.**

The Investment Policy (evidence No. 2) in Chapter V of Annex 6.1 Financial *product and rules for calls for proposals for loans* specifies in point 1 that support will be provided for loans. For the equity part Chapter IV of Annex 6.2 *Parameters of the equity instrument* in row *Instrument* specifies that equity investments will have a form of investments in shares, stocks and mezzanine instruments.

The objectives of the Fund are set out in the Investment Policy (evidence No. 2) in Chapters II *Security and Defence Fund* of Annex 6.1 and 6.2. The objectives are defined as supporting the resilience of the Polish economy by supplementing the level of available financing to address market imperfections and inefficiencies in sectors that have a significant impact on building a competitive and modern economy resilient to crises and external threats.

The description on how the Fund will provide support is defined in the Investment Policy (evidence No. 2). For loans Annex 6.1 specifies in Chapter V *Financial product and rules for calls for proposals for loans* that support will be provided through providing loans to entities performing activities under the responsibility of the regional and local authorities, to entities of the railroad sector and to companies from other sectors. Point 4 specifies the eligibility conditions for the support which include rules on VAT costs (are not eligible) and timeframe for the investments under the loan part of the Security and Defence Fund. The modalities of the loans and calls for proposals are specified in Chapter VI *Loans parameters*.

For equity Annex 6.2 specifies in Chapter IV *Parameters of the equity instrument* the conditions for providing equity support including by defining the investment timeline, the financing tenor and setting out the mandatory conditions applicable for the final recipients.

The eligible final recipients are described in the Investment Policy (evidence No. 2). For loans Chapter V of Annex 6.1 *Financial product and rules for calls for proposals for loans* in point 2 specifies that support can be provided to entities performing tasks under the responsibility of regional and local authorities, entities of the railroad sector and other companies which perform activities in the defence sector.

The eligible final recipients for the equity support are described in the Investment Policy (evidence No. 2) in Chapter IV of Annex 6.2 *Parameters of the equity instrument* in the row *Type of final recipient of support*. Final recipients include start-up companies and mature companies developing technologies, products or services important for security and defence.

The Investment Policy (evidence No. 2) in Chapters 3 of Annexes 6.1 and 6.2 *Investment Priorities* specifies that support under the Security and Defence Fund can be provided only for activities fully in line with the national and EU legal framework setting up the Security and Defence Fund. As the Act of 4 December 2025 (Official Journal 2025, item 1846) on the implementation of the Security and Defence Fund under the Recovery and Resilience Plan (evidence No. 3) specifies that financial products must comply with what can be financed under the EU budget, compliance with the law establishing the Fund also ensures compliance with EU budget eligibility rules. The Investment Policy in Chapters 3 of Annexes 6.1 and 6.2 *Investment Priorities* also specifies that support must be in line with the general principles of EU law, including with principles of the Treaty on Functioning of the European Union.

Furthermore, in line with the description of the measure, **the investment policy for the use of the equity injected in the Fund shall include the following elements:**

**The envisaged timeline for the steps for implementing the initial investments.**

The Investment Policy (evidence No. 2) specifies in Chapter VI of Annex 6.1 *Loan Parameters* the timeline for the investments financed by loans. It is defined as maximum 10 or 20 years from the signature of a loan agreement, depending on the type of the final recipient. Under Chapter VIII it is specified that the calls for proposals will start in Q2/Q3 2026 and conclusion of first loans agreements will be in Q4 2026.

For the equity part the Investment Policy (evidence No. 2) in Chapter IV of Annex 6.2 *Parameters of the equity instrument* specifies in row *Financial tenor* that equity injections in final recipients are up to 7 years for start-ups, 15 years for private equity final recipients and 20 years for the infrastructural sector. The timeline may be adapted on the basis of the specific character of an investment into a final recipient.

Furthermore, in line with the description of the measure, **the investment policy for the use of the equity injected in the Fund shall include the following elements:**

**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[4], (ii) activities and assets under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks[5], (iii) activities and assets related to waste landfills, incinerators[6] and mechanical biological treatment plants[7].**

The Investment Policy (evidence No. 2) specifies in Chapter XI of Annex 6.1 *DNSH* activities and assets which are not eligible for support under the loan part. The exclusion list is identical to the one from the measure description, including its footnotes.

Furthermore, in line with the description of the measure, **the investment policy for the use of the equity injected in the Fund shall include the following elements:**

**For equity, the investment policy shall exclude companies with a substantial focus[8] in the following sectors: (i) fossil fuel-based energy production and related activities[9]; (ii) energy-intensive and/or high CO2-emitting industries[10]; (iii) production, rental, or sale of polluting vehicles[11]; (iv) waste collection, waste treatment and disposal[12], (v) processing of nuclear fuel,**

4 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.

5 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.

6 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.

7 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.

8 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

9 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.

10 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.

11 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

12 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.

**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.**

The Investment Policy (evidence No. 2) excludes from obtaining support under the equity part in Chapter XI of Annex 6.2 *DNSH* companies with a substantial focus in the sectors defined in an identical way to the requirements included in the measure description, including its footnotes.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone: B5L Results from contracts for difference auction for offshore wind**

**Related Measure:** B2.3 Support for investment in offshore wind farms

**Quantitative Indicator:** Publication of results

**Time:** Q4 2025

**1. Context:**

The objective of the reform is to ensure the effective implementation and further development of offshore wind energy by introducing comprehensive requirements for the necessary infrastructure and operational procedures.

Milestone B5L relates to the organization of auctions for electricity from offshore wind farms. It concerns the publication of the results from contracts for difference (CfD) auction conducted for 4GW of offshore wind capacity.

Milestone B5L is the third milestone of the reform and follows milestone B6L (under the fourth instalment), concerning the entry into force of an amendment to the Regulation on the detailed conditions for power system operation to revise national balancing rules and minimise the impact of allocation constraints, and milestone B4L (under the fifth instalment), related to the entry into force of implementing regulations following from the Act on the promotion of electricity generation in offshore wind farms. It is accompanied by B6aL (also under the eight instalment) that concerns the publication of a study on measures to limit allocation constraints in the Polish electricity system.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled. |
| 2 | A copy of the published auction results. Link to the auction result: https://www.ure.gov.pl/pl/urzad/informacje-ogolne/aktualnosci/13009,Offshore-Pierwsza-aukcja-dla-morskich-farm-wiatrowych-rozstrzygnieta.html?search=112217408698 https://bip.ure.gov.pl/bip/odnawialne-zrodla-energ/morskie-farmy-wiatrowe/4847,Ogloszenia-i-wyniki-aukcji.html | The results from contracts for difference (CfD) auction for 4GW of offshore wind capacity were published on the Energy Regulator (URE) website. |
| 3 | A copy of the Rules of the Auction. Link to the auction rules: | The rules of the auction specify how participants may obtain the right to cover |

| | | |
|---|---|---|
| | https://bip.ure.gov.pl/bip/odnawialne-zrodla-energ/morskie-farmy-wiatrowe/4841,Regulamin-aukcji-MFW.html | the negative balance for electricity generated in offshore wind farms. |
| 4 | Offshore Wind Act of 16 April 2025 that entered into force on 1 May 2025:<br><br>https://dziennikustaw.gov.pl/DU/2025/498 | This Act creates a legal framework for the preparation, permitting, financing and settlement of offshore wind farm projects in Poland's Baltic Sea, within the framework of the country's renewable energy transition and maritime spatial planning. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

**Results from contract(s) for difference (CfD) auction conducted for 4GW for offshore wind shall be published.** Furthermore, in line with the measure description, this measure consists in awarding support in the form of a two-way CfD granting the right to cover the negative balance between the market electricity price and the auction price, and **the publication of the results of the CfD auction for electricity from offshore wind capacity.**

Pursuant to Article 26 point 3 of the Offshore Wind Act (Journal of Laws of 2025, item 498) (evidence No. 4), auctions for offshore wind farms are conducted by the President of the Energy Regulatory Office (URE). Article 29 point 3 of that act provides that the total installed capacity of offshore wind farms for which the right to cover the negative balance may be granted through an auction is 4 GW.

The Rules of the Auction (evidence No. 3) were published on 27 May 2025 for the CfD auction for offshore wind farms and specified detailed rules, procedures, technical requirements and safeguards for organising, conducting and settling auctions on the online platform, including access, security, suspension conditions and ownership changes linked to ERO approval. Furthermore, Article 29 point 12(c) of the Rules of the Auction includes the maximum total installed electrical capacity of offshore wind farms referred to in Article 29(3) of the Offshore Wind Act (evidence No. 4).

Following the offshore wind farm auction that took place on 17 December 2025, the results were published by the President of the Energy Regulatory Office on 18 December 2025 on their website (evidence No. 2). The Commission services accessed the link provided by the authorities on 24 June 2026 to verify that out of four producers that took part in the auction, three bids were successful, totalling 3.435 GW and resulting in minimum and maximum bid prices of PLN 476.88/MWh and PLN 492.32/MWh respectively. This check was completed successfully, confirming that the results from the CfD auction conducted for 4GW of offshore wind capacity were published.

| Investor | Name of OWF | Capacity | Offer price |
|---|---|---|---|
| ORLEN Neptun VIII Sp. z o.o. | Morska Farma Wiatrowa Baltic East | 900 MW | 476,88 zł/MWh |
| Elektrownia Wiatrowa Baltica 9 Sp. z o.o. | MFW Baltica 9 | 975 MW | 489,00 zł/MWh |
| MFW Bałtyk I S.A. | MFW Bałtyk I | 1560 MW | 492,32 zł/MWh |

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone: B6aL: Study on measures to limit allocation constraints in the Polish electricity system**

**Related Measure:** B2.3: Support for investment in offshore wind farms

**Quantitative Indicator:** Publication on the energy regulator website of a study on measures to limit allocation constraints in the Polish electricity system

**Time:** Q1 2026

**1. Context:**

The objective of the reform is to ensure the effective implementation and further development of offshore wind energy. The measure comprises three sub-measures: (i) the introduction of requirements for power output plant components and for offshore power station components, as well as construction requirements for offshore power station components; (ii) the inclusion of explicit procurement of reserves before the Single Day-Ahead Coupling (SDAC); and (iii) auctions for electricity generation from offshore wind farms.

Milestone B6aL concerns the publication of a study on measures to limit allocation constraints in the Polish electricity system. The study assesses the use of allocation constraints since the adoption of the reform under milestone B6L, their rationale, the impact of existing mitigation measures, and further recommendations to minimise their use in the Polish electricity system.

Milestone B6aL is the last milestone of the measure. It is preceded by milestone B6L (under the fourth instalment), concerning amendments to the rules of the balancing market; milestone B4L (under the fifth instalment), concerning the entry into force of implementing regulations adopted pursuant to the Act on the Promotion of Electricity Generation in Offshore Wind Farms; and milestone B5L (under the eighth instalment), concerning the organisation of auctions for electricity from offshore wind farms.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactorily fulfilled. |
| 2 | A copy of the Study on *Assessment of the impact of the balancing market reform on the application of allocation constraints in the national electricity system* and a link to the Report at https://www.ure.gov.pl/pl/urzad/informacje-ogolne/aktualnosci/12983,Ocena-wplywu-reformy-rynku-bilansujacego-na-stosowanie-ograniczen-alokacji-w-kra.html | The study assesses the impact of the balancing market reform on the application of allocation restrictions in the national electricity system in the period from 14 June 2024 to 30 June 2025 and provides recommendations for further action. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

**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 on Assessment of the impact of the balancing market reform on the application of allocation constraints in the national electricity system (evidence No. 2) has been carried out by the Energy Regulatory Office (URE), the energy regulator in Poland. The study was issued and published on the URE website on 3 December 2025. The Commission services accessed the links provided by the authorities on 1 April 2026 to verify whether the report had been published on the URE's website. This check was completed successfully, confirming that the study had been issued and published on the website of the energy regulator.

**The study shall contain an assessment of the use of allocation constraints since the adoption of the reform in B6L, the reasoning for their use, the impact of existing measures to limit allocation constraints (…)**

When it comes to the assessment of the use of allocation constraints since the adoption of the reform in milestone B6L (which was adopted on 22 March 2023 and entered into force on 13 May 2023) and the reasoning for the use of allocation constraints and the impact of existing measures to limit allocation constraints, the study provides as follows:

- Chapter IV.A ('Introduction to allocation constraints'), the study sets out the legal basis under Article 2(6) of Regulation (EU) 2015/1222, the operational rationale relating to the central dispatch model applied by Polish transmission system operator (PSE S.A.), and the specific reasons for applying allocation constraints in each direction (namely, ensuring adequate upward and downward balancing capacity, system inertia, short-circuit power supply, and voltage regulation).
- Chapter IV.C ('Assessment of the effectiveness of the solutions applied') and Chapter IV.B ('Application of allocation constraints in the period 14.06.2024 – 30.06.2025'), the study concludes that the mechanisms adopted under the balancing market reform, adopted under milestone B6L, should be considered effective, noting a significant decrease in the activity of allocation constraints over successive years, particularly in the direction of exports. At the same time, the study acknowledges that the reform cannot fully eliminate allocation constraints, and that measures outside the scope of the balancing market are necessary to achieve further reductions.

**(…) and shall recommend additional measures to reduce to the maximum possible extent the use of allocation constraints in the Polish electricity system**

When it comes to the recommendations of additional measures to reduce to the maximum possible extent the use of allocation constraints in the Polish electricity system, the study provides the following:

- In Chapters V ('Specification of potential activities to further reduce the frequency of allocation constraints'), the report sets out a detailed catalogue of potential actions, structured under the headings of: increasing the availability of regulatory power; facilitating access to the balancing market; development of cooperation between the transmission system operator and distribution system operators; improving the quality of electricity generation and storage units work plans; improving balance responsible party for balancing efficiency; management of surplus electricity; and prosumer installations.

- Chapter VI ('Summary and Recommendations') consolidates these into eleven recommendations, which reflect, in the opinion of the President of the URE, the necessary measures to improve the market situation and further limit the use of allocation constraints.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone: C13aL Framework agreement(s) for Artificial Intelligence (AI) laboratories**

**Related Measure:** C2.2.1 Digital technologies in teaching

**Qualitative Indicator:** Signature of framework agreement(s)

**Time:** Q1 2026

**1. Context:**

This investment aims at increasing the volume of ICT equipment and infrastructure in schools.

Milestone C13aL covers the signature of framework agreement(s) laying down the conditions for awarding public contracts in respect of delivery to schools of Artificial Intelligence (AI) Laboratories.

Milestone C13aL is the first step of the implementation of the investment and will be followed by target C13L (under the ninth instalment), related to the delivery of Artificial Intelligence (AI) Laboratories, and by target C12L (also under the ninth instalment), related to the delivery of ICT kits.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the milestone (including all the constitutive elements) has been satisfactorily fulfilled. |
| 2 | Framework Agreements for AI laboratories dated between 29 April 2026 and 30 April 2026 and signed between the Ministry of Digital Affairs and chosen contractors to supply such AI laboratories:<br>- Bechtle Suntar Sp. z o.o. and Egida IT Solutions Sp. z o.o. (Consortium)<br>- MAXTO ITS Sp. z o.o.<br>- Integrated Solutions Sp. z o.o.<br>- MBA Sp. z o.o. and TERG S.A. (Consortium) | Four signed framework agreements laying down the conditions for awarding public contracts to deliver AI Laboratories to schools. |
| 3 | Link to the website with published lists of schools to which AI laboratories should be delivered: https://www.gov.pl/web/edukacja/wyposazenie-dla-szkol-do-nauki-zdalnej-oraz-pracowni-ai-i-stem.<br>The website includes the below pdf files: | In this website the Ministry of National Education published the lists of schools receiving an AI laboratory supported under the investment C2.2.1 *(Equipping schools/institutions with appropriate ICT devices and infrastructure to improve the overall efficiency of education systems)*. The information on the website is included in the signed framework agreements, Paragraph 1 “Subject matter of the Agreement”, point 2, page 3. |

| | | |
|---|---|---|
| 4 | Link to the pdf file with a comprehensive list of primary schools to receive an AI lab: https://www.gov.pl/attachment/e7bf3542-1526-43e9-bada-df9e5694aa86 https://www.gov.pl/attachment/5e2e3b6d-f612-4937-b121-c8c8e7b24a35 | The website mentioned in evidence No. 3 (referenced in the signed framework agreements under Paragraph 1, point 2, page 3) includes a pdf file with the comprehensive list of primary schools to receive an AI laboratory. The list includes the name of the host authority, the province, the number of AI labs awarded to the school, the RSPO of the school (unique identifier), and the name of the school. |
| 5 | Link to the pdf file with a comprehensive list of secondary schools to receive an AI lab: https://www.gov.pl/attachment/91dc9f61-9033-41e4-8daa-873c84294f68 https://www.gov.pl/attachment/85bddfb6-3324-46ce-95e5-38cf3028adca | The website mentioned in evidence No. 3 (referenced in the signed framework agreements under Paragraph 1, point 2, page 3) includes a pdf file with the comprehensive list of secondary schools to receive an AI laboratory. The list includes the name of the host authority, the province, the number of AI labs awarded to the school, the RSPO of the school (unique identifier), and the name of the school. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

**Signature of framework agreement(s) laying down the conditions for awarding public contracts in respect of delivery to schools of Artificial Intelligence (AI) Laboratories.**

The following framework agreement(s), laying down the conditions for the award of public contracts in respect of delivery to schools of Artificial Intelligence (AI) laboratories were signed:

1. Framework agreement no. 78536 signed on 30 April 2026 by the Ministry of Digital Affairs and a consortium comprising of Suntar sp. z o.o. and Egida IT Solutions sp. z o.o. (evidence No. 2);
2. Framework agreement no. 78538 signed on 29 April 2026 by the Ministry of Digital Affairs and MAXTO ITS spółka z ograniczoną odpowiedzialnością (evidence No. 2);
3. Framework agreement no. 78535 signed on 30 April 2026 by the Ministry of Digital Affairs and Integrated Solutions Sp. z o.o. (evidence No. 2);
4. Framework agreement no. 78534 signed on 30 April 2026 by the Ministry of Digital Affairs and a consortium comprising of MBA sp. z o.o. and TERG S.A (evidence No. 2).

The above-mentioned signed framework agreements lay down the conditions for awarding public contracts for the delivery of Artificial Intelligence (AI) Laboratories to schools as evidenced by

Paragraph 1 “Subject matter of the Agreement”, point 2, page 3, which refers to the purpose of the Framework Agreement to lay down the conditions for the award of public contracts in respect of brand new AI Laboratories, and Paragraph 5 “Rules for the award of implementing contracts and the conclusion of implementing agreement”, points 1-13, pages 6-7 for each of the agreements, which entails information about the procedure for the award of public contracts, including information such as the e-procurement platform, communication, contract signing etc. (evidence No. 2).

The signed framework agreements specify a website link where the list of schools receiving AI laboratories under investment C2.2.1 will be published under Paragraph 1 ‘Subject matter of the Agreement’, point 2, page 3 (evidence No. 3). This website includes two pdf files with the comprehensive list of primary and secondary schools to receive an AI laboratory (evidence No. 4 and 5). The Commission services accessed the links provided by the authorities on 30 April to verify the publication of the two lists of schools, namely primary and secondary, to which AI laboratories should be delivered (evidence No. 3, 4, 5). This check was completed successfully, confirming that the two lists of schools, namely primary and secondary, to which AI laboratories should be delivered, were published. Together the two lists cover 12 000 primary and secondary schools.

Furthermore, Paragraph 1 point 2 of each Agreement also states that detailed information on the places of delivery (e.g. address, contact details) will be provided by the Ordering Party to the Contractor within three working days from the signing of the Implementing Contract (evidence No. 2).

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone: E2L Low-emission transport zones**

**Related Measure:** E.1.2 Increase the share of zero and low-emission transport, prevent and reduce the negative impact of transport on the environment

**Qualitative Indicator:** Establishment of low-emission transport zones

**Time:** Q4 2025

**1. Context:**

The reform aims to reduce transport's environmental and health impacts by requiring cities with over 100,000 inhabitants—where nitrogen dioxide ($NO_2$) levels exceed EU limits—to implement low-emission zones.

Milestone E2L requires that cities with over 100 000 inhabitants introduce low-emission zones if they exceed air quality limits, based on the 2025 General Environmental Protection Inspectorate report.

Milestone E2L is the second and last milestone of the reform, and it follows the completion of milestone E1L (under the fifth instalment), related to a legal act introducing low-emission transport zones obligation for cities with more than 100 000 inhabitants, where there is an excess of harmful substances (NO2) vs EU air pollution thresholds.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document. | Summary document duly justifying how the target (including the relevant elements of the target) was satisfactorily fulfilled. |
| 2 | Copy of the report 'Assessment of air quality in zones in Poland for the year 2024, by the General Inspectorate for Environmental Protection' in Warsaw 2025. | Annual report on the air quality in Poland for 2024, with findings about the exceedances of the limit value for nitrogen dioxide in 2024. |
| 3 | Copy of Resolution No. XXXII/619/25 of the Krakow City Council of 12 June 2025 on the establishment of a Clean Transport Zone (published on 18 June 2025 in the Official Journal of the Małopolska Voivodeship, DZ. URZ. WOJ. 2025.3829). | Resolution of the city council establishing a low-emission transport zone in the city of Krakow. |
| 4 | Copy of Resolution No. XXVII/505/26 of the City Council of Katowice of 27 April 2026 on the | Resolution of the city council establishing a low-emission transport zone in the city of Katowice. |

| | | |
|---|---|---|
| | establishing of a Clean Transport Zone within the city of Katowice (published on 14 May 2026 in the Official Journal of the Silesia Voivodeship, DZ. URZ. WOJ. SLA 2026.2911). | |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

**Low-emission transport zones shall be established [...]**

Resolution No. XXXII/619/25 of the Kraków City Council of 12 June 2025 on the establishment of the Clean Transport Zone in Kraków (evidence No. 3, hereinafter referred to as the "Krakow City Council Resolution") was published on 18 June 2025 in the Official Journal of the Małopolska Voivodeship. According to its Section 13, the Krakow City Council Resolution entered into force seven days after the date of publication, namely on 26 June 2025. According to its Section 1, a low-emission transport zone is established in Kraków, as of 1 January 2026.

Resolution No. XXVII/505/26 of the City Council of Katowice of 27 April 2026 on the establishment of a Clean Transport Zone in the city of Katowice (evidence No. 4, hereinafter referred to as the "Katowice City Council Resolution") was published on 4 May 2026 in the Official Journal of the Silesia Voivodeship. According to its Section 7, the Katowice City Council Resolution entered into force 14 days after its publication, i.e., on 19 May 2026. According to its Section 1, a low-emission transport zone is established in Katowice as of 29 June 2026.

**[...] 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.**

The latest report 'Assessment of air quality in zones in Poland for the year 2024' from the General Inspectorate of Environmental Protection from 2025 (evidence No. 2, hereinafter referred to as "Air Quality Report") identified only two cities (Kraków and Katowice) as the areas where the annual mean NO2 concentration was exceeded (*see* Air Quality Report, page 41, evidence No. 2). Both cities have more than 100 000 inhabitants based on publicly available information, for example as published on the website of the Polish Central Statistical Office. As set out in the measure description and milestone E1L on the legislative framework for low-emission zones, the obligation to establish such zones is triggered by quality thresholds expressed in terms of nitrogen dioxide ($NO_2$) levels. The obligation to establish low-emission transport zones therefore exists for the cities of Katowice and Kraków.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Target: E4L Trams**

**Related Measure:** E1.2.1 Public transport in cities (trams)

**Quantitative Indicator:** Number of trams

**Baseline:** 0

**Target:** 88

**Time:** Q1 2026

**1. Context:**

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

Target E4L concerns protocols confirming acceptance of 88 trams.

Target E4L is the first and last target of this investment.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary Document | Summary document duly justifying how the milestone (including all the constitutive elements) was satisfactory fulfilled. |
| 2 | List of Trams | This document shows a spreadsheet listing 88 trams, containing information on the trams' serial factory number and the name of the contracting authority. |
| 3-52 | Acceptance protocols for trams titled 'final acceptance protocol of the vehicle type [...]' (P*rotokol odbioru koncowego pojazdu*) | Copies of 50 acceptance protocols, signed by the contracting authority (M*iejskie Przedsiębiorstwo Komunikacyjne S.A. w Krakowie*) and the contractor. The protocols are dated between 22 November 2022 and 20 October 2023. |
| 53-72 | Acceptance protocols for trams titled 'final acceptance protocol tram type [...]' (P*rotokol odbioru koncowego tramwaju typu [...]*) | Copies of 30 acceptance protocols, signed by the contracting authority (*Miejskie Przedsiębiorstwo Komunikacyjne w Poznaniu Spółka z o.o.*) and the contractor. The protocols are dated between 14 April 2025 and 19 December 2025. |
| 72-90 | Acceptance protocols for trams titled 'acceptance protocol tram with systems' (P*rotokol odbioru trmawaju wraz z systemami*) | Copies of 8 acceptance protocols, signed by the contracting authority (*Miejskie Przedsiębiorstwo Komunikacyjne Sp. z o.o. we Wrocławiu*) and the contractor. The protocols are dated between 13 July 2022 and 29 December 2022. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

**Protocols confirming acceptance of 88 trams**

Poland provided a list of 88 trams accepted, specifying the individual serial factory number of each tram (evidence No. 2). In accordance with this list, Poland submitted 88 acceptance protocols (evidence No. 3-90).

Each protocol of acceptance (evidence No. 3-90) relates to one specific unit of tram, confirming its serial factory number and allowing it to be cross-verified against the serial factory numbers listed by Poland (evidence No. 2). Each protocol confirms the acceptance of an individual tram by the contracting authority. The protocols are dated between 13 July 2022 and 19 December 2025 and signed by the respective contracting authority and contractor (evidence No. 3-90).

According to the evidence provided, the protocols confirm the acceptance of 88 trams, thus fulfilling the goal of protocols confirming acceptance of 88 trams.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone: E9L Signature of the funding agreements**

**Related Measure:** E3.1.1 Facility for support of a low-carbon economy

**Qualitative Indicator:** Signature of the funding agreements for an amount necessary to use at least 75% of the RRF investment into the Facility

**Time:** Q1 2026

**1. Context:**

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.

Milestone E9L concerns the 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.

Milestone E9L is the second step of the investment, and it follows the completion of milestone E7L (under the seventh instalment) related to the signature of the implementing agreement. It will be followed by milestone E10L (under the ninth instalment) related to the completion of the equity investments.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the target (including all the constitutive elements) was satisfactorily fulfilled. |
| 2 | Funding agreement between the National Fund for Environmental Protection and Water Management (NFOŚiGW) and ElectroMobility Poland Spółka Akcyjna (ElectroMobility Poland) dated 13 May 2026 | This concerns an agreement for an equity investment under the Facility for support of a low-carbon economy. |
| 3 | Resolution IWGN/2025/11/18 of the NFOŚiGW investment committee on the approval of the ranking of applications for support under investment E3.1.1, dated 14 November 2025. | In this resolution, the investment committee approves the ranking of applications for support under investment E3.1.1, which is attached as annex 1 to the resolution. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

**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**

Following a call for applications launched by the National Fund for Environmental Protection and Water Management (NFOŚiGW) under investment E3.1.1, the investment committee of NFOŚiGW approved on 14 November 2025 by Resolution IWGN/2025/11/18 a ranking of eligible applications (evidence No. 3, page 1). The ranking included two eligible applications (evidence No. 3, page 2).

The Polish authorities provided one funding agreement for an equity investment under the Facility for support of a low-carbon economy, concluded between NFOŚiGW and ElectroMobility Poland on 13 May 2026 (evidence No. 2).

The value of the funding agreement concluded between NFOŚiGW and ElectroMobility Poland is PLN 4 499 998 421, corresponding to EUR 1 042 197 049.65 when calculated in accordance with the exchange rate determined in Council Implementing Decision 11805/24** + ADD 1** of 16 July 2024 (recital 20).

Milestone E9L requires the signature of the funding agreements for an amount necessary to use at least 75% of the RRF investment into the Facility. According to the CID Annex, the Facility aims to complete equity investments amounting to EUR 1 068 537 519. Consequently, 75% of this value corresponds to EUR 801 403 139.25. It follows from the foregoing that the value of the funding agreement with ElectroMobility Poland (evidence No. 2) which amounts to EUR 1 042 197 049.65, is above the amount necessary to use at least 75% of the RRF investment into the Facility.

The Council Implementing Decision required the signature of funding agreements with final beneficiaries for an amount necessary to use at least 75% of the RRF investment into the Facility for support of a low-carbon economy. The Polish authorities demonstrated that, following the completion of the selection procedure, multiple applicants were selected for support (evidence No. 2). However, ultimately, only one funding agreement was signed with a final beneficiary, covering an amount exceeding 75% of the RRF investment into the Facility for support of a low-carbon economy (evidence No. 2). Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, the fact that the required amount is covered by a single funding agreement does not affect the achievement of the intended qualitative goal of the milestone or the objective of the measure, namely to contribute to the development of a low- and zero-emission economy. As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the investment that the milestone represents. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone: G10L Sectoral qualification frameworks for construction, energy, water management and waste management incorporated into the Integrated Qualifications System**

**Related Measure:** G.3.1.2 Skills for the green transition

**Qualitative Indicator:** Provision(s) in the relevant legal act(s) indicating its entry into force

**Time:** Q4 2025

**1. Context:**

The objective of the reform is to amend the qualification frameworks in sectors critical for the green transformation.

Milestone G10L concerns the 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.

Milestone G10L is the second milestone of the measure. It follows milestone G8L (under the seventh instalment) which concerns the publication of reports on the amendment of the sectoral qualification frameworks for construction, energy, water management and waste management including amended frameworks incorporating "green competences".

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the milestone was satisfactorily fulfilled. |
| 2 | Copy of the regulation of 31 October 2025 on the sectoral qualifications framework in the construction sector, published on 21 November 2025, and entered into force on 5 December 2025 (Journal of Laws 2025, item 1592) | This regulation integrates the sectoral qualification framework in the construction sector into the integrated qualifications system. |
| 3 | Copy of the regulation of 12 December 2025 on the sectoral qualification framework in the water and sewage management, reclamation and remediation sector, published on 19 December 2025 and entered into force on 20 December 2025 (Journal of Laws | This regulation integrates the sectoral qualification framework in the water and sewage management, reclamation and remediation sector into the integrated qualifications system. |

| | | |
|---|---|---|
| | 2025, item 1824) | |
| 4 | Copy of the regulation of 6 November 2025 on the sectoral qualifications framework in the waste management sector, published on 26 November 2025 and entered into force on 10 December 2025 (Journal of Laws 2025, item 1633) | This regulation integrates the sectoral qualification framework in the waste management sector into the integrated qualifications system. |
| 5 | Copy of the regulation of 1 December 2025 on the sectoral qualification framework in the energy sector, published on 11 December 2025 and entered into force on 12 December 2025 (Journal of Laws 2025, item 1757) | This regulation integrates the sectoral qualification framework in the energy sector into the integrated qualifications system. |
| 6 | Consolidated text of the List of legislative works of the Minister of Education, published on 11 June 2026 (BM-WRP.0236.1.2026) | List of legislative works of the Minister of Education, which recaps legislative steps underpinning each regulation, including a dated reference to a letter from the responsible minister to the Minster for Education. It also includes a reference to the regulation being part of measure G.3.1.2 https://www.gov.pl/web/edukacja/wykaz-prac-legislacyjnych-ministra-edukacji |

**3. Analysis:**

The justification and substantiating evidence provided by the Poland authorities cover all constitutive elements of the milestone.

**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.** Furthermore, in line with the name of the milestone: **Sectoral qualification frameworks for construction, energy, water management and waste management incorporated into the Integrated Qualifications System**.

Four legal acts, Regulations of the Minister for Education and Upbringing, have been adopted between 31 October 2025 and 12 December 2025 to incorporate sectoral qualification frameworks for construction (evidence No. 2), water management (evidence No. 3), waste management (evidence No. 4) and energy (evidence No. 5) into the Integrated Qualifications System. The legal acts entered into force between 5 December 2025 and 20 December 2025, thus confirming that the sectoral qualification frameworks for construction, energy, water management and waste management were incorporated into the Integrated Qualifications System. This is also in line with the name of the milestone.

The legal acts (evidence No. 2-5) had been adopted based on Article 11(4) of the Act of 22 December 2015 on the Integrated Qualifications System, which provides a legal basis for the incorporation of the sectoral qualification frameworks into the integrated Qualifications System by the minister responsible for education and upbringing, in the form of a regulation, at the relevant minister's request. Article 11(5) of the Act of 22 December 2015 further requires that the regulation specifies the name of the sector, the areas of activity that the qualifications referred to in a sectoral qualification framework prepare for and the learning outcomes for different levels of the framework in terms of knowledge, skills and social competences, considering the needs and development of a given industry or sector. All four acts incorporating the sectoral qualification frameworks for construction, water management, waste management and energy into the Integrated Qualifications System comply with these requirements.

Based on the request of the Minister for Development and Technology submitted to the Ministry of Education on 30 April 2025 (evidence No. 6; the Commission services accessed the link on 2 July 2026 to verify whether the request of a relevant minister was included in it. This check was completed successfully, confirming that each regulation was incorporated, by the minister responsible for education, at the relevant minister's request), the Regulation of 31 October 2025 on the sectoral qualifications framework in the construction sector (evidence No. 2) incorporates the sectoral qualification framework in the **construction sector** into the Integrated Qualifications System. The regulation was published in the Journal of Laws on 21 November 2025, item 1592. Pursuant to its Paragraph 5, the entire regulation entered into force 14 days after its publication, that is on 5 December 2025. The regulation specifies the following elements: the name of the sector in Paragraph 1, the areas of activity that the qualifications referred to in the sectoral qualification framework prepare for in Paragraph 2 and the learning outcomes for different levels of the framework in terms of knowledge, skills and social competences, considering the needs and development of the construction sector in the Annex to the regulation, referred to in Paragraph 3.

Based on the request of the Minister for Infrastructure submitted to the Ministry of Education on 17 June 2025 (evidence No. 6; the Commission services accessed the link on 2 July 2026 to verify whether the request of a relevant minister was included in it. This check was completed successfully, confirming that each regulation was incorporated, by the minister responsible for education, at the relevant minister's request), the Regulation of 12 December 2025 on the sectoral qualification framework in the water and sewage management, reclamation and remediation sector (evidence No. 3) incorporates the sectoral qualification framework in the **water and sewage management, reclamation and remediation sector** into the Integrated Qualifications System. The regulation was published in the Journal of Laws on 19 December 2025, item 1824. Pursuant to its Paragraph 4, the entire regulation entered into force on the day following its publication, that is on 20 December 2025. The regulation specifies the following elements: the name of the sector in Paragraph 1, the areas of activity that the qualifications referred to in the sectoral qualification framework prepare for in Paragraph 2 and the learning outcomes for different levels of the framework in terms of knowledge, skills and social competences, considering the needs and development of the water and sewage management, reclamation and remediation sector in the Annex to the regulation, referred to in Paragraph 3.

Based on the request of the Minister for Climate and Environment submitted to the Ministry of Education on 8 May 2025 (evidence No. 6; the Commission services accessed the link on 2 July 2026 to verify whether the request of a relevant minister was included in it. This check was completed successfully, confirming that each regulation was incorporated, by the minister responsible for education, at the relevant minister's request), the Regulation of 6 November 2025 on the sectoral qualifications framework in the waste management sector (evidence No. 4) incorporates the sectoral qualifications framework in the **waste management sector** into the Integrated Qualifications System. The entire regulation was published in the Journal of Laws on 26 November 2025, item 1633. Pursuant to its Paragraph 4, the regulation entered into force 14 days after its publication, that is on 10 December 2025. The regulation specifies the following elements: the name of the sector in Paragraph 1, the areas of activity that the qualifications referred to in the sectoral qualification framework prepare for in Paragraph 2 and the learning outcomes for different levels of the framework in terms of knowledge, skills and social competences, considering the needs and development of the waste management sector in the Annex to the regulation, referred to in Paragraph 3.

Based on the request of the Minister for Climate and Environment submitted to the Ministry of Education on 16 July 2025 (evidence No. 6; the Commission services accessed the link on 2 July 2026 to verify whether the request of a relevant minister was included in it. This check was completed successfully, confirming that each regulation was incorporated, by the minister responsible for education, at the relevant minister's request), the Regulation of 1 December 2025 on the sectoral qualification framework in the energy sector the sectoral qualification framework in the **energy sector** into the Integrated Qualifications System. The regulation was published in the Journal of Laws on 11 December 2025, item 1757. Pursuant to its Paragraph 5, the entire regulation entered into force on the day following its publication, that is 12 December 2025. The regulation specifies the following elements: the name of the sector in Paragraph 1, the areas of activity that the qualifications referred to in the sectoral qualification framework prepare for in Paragraph 2 and the learning outcomes for different levels of the framework in terms of knowledge, skills and social competences, considering the needs and development of the energy sector in the Annex to the regulation, referred to in Paragraph 3.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Target: G14L Legal agreements signed with final beneficiaries**

**Related Measure:** G.3.1.4 Support to the national energy system (Energy Support Fund)

**Quantitative Indicator:** Percentage (%)

**Baseline:** 30%

**Target:** 100%

**Time:** Q3 2026

**1. Context:**

The objective of this measure is to incentivise private investment and improve access to finance in the sectors of the Polish economy directly bearing the costs of the energy transition, through a public investment in a Facility, the Energy Support Fund.

Target G14L concerns the entering into legal financing agreements with final beneficiaries by Bank Gospodarstwa Krajowego (hereinafter: BGK), for an amount necessary to use 100% of the RRF investment into the Facility (taking into account management fees).

Target G14L is the third step of the implementation of the investment, and it follows the completion of milestone G12L related to the entry into force of the Implementing Agreement (under the fifth instalment) and target G13L related to the entry into legal financing agreements with final beneficiaries for an amount necessary to use at least 30% of the RRF investment into the Facility (under the seventh instalment). It will be followed by milestone G15L (under the ninth instalment), related to the transfer of EUR 15 045 143 508 to BGK for the Energy Support Fund.

**2. Evidence provided:**

| | Name of the evidence | Short description |
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| 1 | Summary document | Summary document duly justifying how the target (including all the constitutive elements) has been satisfactorily fulfilled. |
| 2 | Financing agreement between BGK and Tauron Polska Energia S.A. dated 17 December 2024 (reference number: “se24-05971”) | This concerns a financing agreement for a loan under the Energy Support Fund. |
| 3 | Amendment agreement signed between BGK and Tauron Polska Energia S.A. dated 28 August 2025. | This agreement amends the financing agreement between BGK and Tauron Polska Energia S.A. of 17 December 2024 (evidence No. 2). |
| 4 | Financing agreement between BGK and Energa-Operator Joint Stock Company dated 19 February 2025 (reference | This concerns a financing agreement for a loan under the Energy Support Fund. |

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| | number: “se25-00394”) | |
| 5 | Amendment agreement signed between BGK and Energa-Operator Joint Stock Company dated 9 September 2025. | This agreement amends the financing agreement between BGK and Energa-Operator Joint Stock Company of 19 February 2025 (evidence No. 4). |
| 6 | Financing agreement between BGK and PGE Polska Grupa Energetyczna S.A. dated 31 March 2025 (reference number: “se25-01485”) | This concerns a financing agreement for a loan under the Energy Support Fund. |
| 7 | Amendment agreement signed between BGK and PGE Polska Grupa Energetyczna S.A. dated 2 October 2025. | This agreement amends the financing agreement between BGK and PGE Polska Grupa Energetyczna S.A. of 31 March 2025 (evidence No. 6). |
| 8 | Amendment agreement signed between BGK and PGE Polska Grupa Energetyczna S.A. dated 19 May 2026. | This agreement amends the financing agreement between BGK and PGE Polska Grupa Energetyczna S.A. of 31 March 2025 (evidence No. 6). |
| 9 | Financing agreement between BGK and PGE Polska Grupa Energetyczna S.A. dated 31 March 2025 (reference number: “se25-01474”) | This concerns a financing agreement for a loan under the Energy Support Fund. |
| 10 | Amendment agreement signed between BGK and PGE Polska Grupa Energetyczna S.A. dated 2 October 2025. | This agreement amends the financing agreement between BGK and PGE Polska Grupa Energetyczna S.A. of 31 March 2025 (evidence No. 9). |
| 11 | Amendment agreement signed between BGK and PGE Polska Grupa Energetyczna S.A. dated 10 December 2025. | This agreement amends the financing agreement between BGK and PGE Polska Grupa Energetyczna S.A. of 31 March 2025 (evidence No. 9). |
| 12 | Amendment agreement signed between BGK and PGE Polska Grupa Energetyczna S.A. dated 19 May 2026. | This agreement amends the financing agreement between BGK and PGE Polska Grupa Energetyczna S.A. of 31 March 2025 (evidence No. 9). |
| 13 | Financing agreement between BGK and ENEA S.A. dated 21 May 2025 (reference number: “se25-02926”) | This concerns a financing agreement for a loan under the Energy Support Fund. |
| 14 | Amendment agreement | This agreement amends the financing |

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| | signed between BGK and ENEA S.A. dated 29 September 2025 | agreement between BGK and ENEA S.A. of 21 May 2025 (evidence No. 13). |
| 15 | Amendment agreement signed between BGK and ENEA S.A. dated 19 May 2026 | This agreement amends the financing agreement between BGK and ENEA S.A. of 21 May 2025 (evidence No. 13). |
| 16 | Financing agreement between BGK and Polskie Sieci Elektroenergetyczne S.A. dated 26 June 2025 (reference number: “se25-03452”) | This concerns a financing agreement for a loan under the Energy Support Fund. |
| 17 | Amendment agreement signed between BGK and Polskie Sieci Elektroenergetyczne dated 26 September 2025 | This agreement amends the financing agreement between BGK and Polskie Sieci Elektroenergetyczne of 26 June 2025 (evidence No. 16). |
| 18 | Amendment agreement signed between BGK and Polskie Sieci Elektroenergetyczne dated 21 May 2026 | This agreement amends the financing agreement between BGK and Polskie Sieci Elektroenergetyczne of 26 June 2025 (evidence No. 16). |
| 19 | Financing agreement between BGK and Tauron Polska Energia S.A. dated 22 December 2025 (reference number: “ke25-07358”) | This concerns a financing agreement for a loan under the Energy Support Fund. |
| 20 | Amendment agreement signed between BGK and Tauron Polska Energia S.A. dated 2 February 2026 | This agreement amends the financing agreement between BGK and Tauron Polska Energia S.A. of 22 December 2025 (evidence No. 19). |
| 21 | Financing agreement between BGK and PV Żary-Marciszów Sp. Z o.o. dated 22 December 2025 (reference number: “ke25-07946”) | This concerns a financing agreement for a loan under the Energy Support Fund. |
| 22 | Financing agreement between BGK and KGHM POLSKA MIEDŹ S.A dated 3 February 2026 (reference number: “ke26-00088”) | This concerns a financing agreement for a loan under the Energy Support Fund. |
| 23 | Financing agreement between BGK and Orlen Termika S.A. dated 4 March 2026 (reference number: “ke26-00612”) | This concerns a financing agreement for a loan under the Energy Support Fund. |

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| 24 | Financing agreement between BGK, Qair Polska S.A., QWP Wądroże Wielkie 2 Sp. z o.o., QPPV Wierzbica Sp. z o.o. and QPPV Grudziądz Sp. z o.o. dated 24 March 2026 (reference number: “ke26-01635”) | This concerns a financing agreement for a loan under the Energy Support Fund. |
| 25 | Financing agreement between BGK and ELEKTROWNIA PV SŁUPSK SP. Z O.O. dated 9 April 2026 (reference number: “ke26-01971”) | This concerns a financing agreement for a loan under the Energy Support Fund. |
| 26 | Financing agreement between BGK and ENEA Nowa Energia Sp. z o.o. dated 15 May 2026 (reference number: “ke26-02843”) | This concerns a financing agreement for a loan under the Energy Support Fund. |
| 27 | Financing agreement between BGK and Bioagra – Oil S.A. dated 15 May 2026 (reference number: “ke26-02962”) | This concerns a financing agreement for a loan under the Energy Support Fund. |
| 28 | Financing agreement between BGK and PV Szara Sp. z o.o. dated 15 May 2026 (reference number: “ke26-03026”) | This concerns a financing agreement for a loan under the Energy Support Fund. |
| 29 | Financing agreement between BGK and Tauron Zielona Energia Sp. z o.o. dated 15 May 2026 (reference number: “ke26-02547”) | This concerns a financing agreement for a loan under the Energy Support Fund. |
| 30 | Financing agreement between BGK and Optima Sidlowo PV Sp. z o.o. dated 15 May 2026 (reference number: “ke26-02920”) | This concerns a financing agreement for a loan under the Energy Support Fund. |
| 31 | Financing agreement between BGK and TORP Energy BIS Sp. z o.o. dated 15 May 2026 (reference number: “ke26-03027”) | This concerns a financing agreement for a loan under the Energy Support Fund. |
| 32 | Financing agreement between BGK and Respect | This concerns a financing agreement for a loan under the Energy Support Fund. |

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| | Energy Solar Zwartowo Sp. z o.o. dated 15 May 2026 (reference number: “ke26-02916”) | |
| 33 | Financing agreement between BGK and PV 76 Sp. z o.o. dated 15 May 2026 (reference number: “ke26-02673”) | This concerns a financing agreement for a loan under the Energy Support Fund. |
| 34 | Financing agreement between BGK and AP Chocianowiec 1 Sp. z o.o. dated 15 May 2026 (reference number: “ke26-02808”) | This concerns a financing agreement for a loan under the Energy Support Fund. |
| 35 | Financing agreement between BGK and AP OZE Sp. z o.o. dated 15 May 2026 (reference number: “ke26-02816”) | This concerns a financing agreement for a loan under the Energy Support Fund. |
| 36 | Report produced by BGK on 28 May 2026, detailing the percentage of the financing that contributes to climate objectives | This report details the percentage of the financing that contributes to climate objectives, using the methodology in Annex VI of the RRF Regulation |
| 37 | Copy of the implementing agreement between the State Treasury-Minister for Climate and the Environment and BGK, including annexes (hereinafter the “Implementing Agreement”) | The Implementing Agreement was signed on 9 September 2024 and includes the relevant provisions for the implementation of the Energy Support Fund by BGK. |
| 38 | Agreement on Common Terms and Conditions between BGK and PV Żary-Marciszów Sp. Z o.o. dated 22 December 2025 | This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 21). |
| 39 | Agreement on Common Terms and Conditions between BGK, Qair Polska S.A., QWP Wądroże Wielkie 2 Sp. z o.o., QPPV Wierzbica Sp. z o.o. and QPPV Grudziądz Sp. z o.o. dated 24 March 2026 | This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 24). |
| 40 | Agreement on Common Terms and Conditions | This agreement contains terms and conditions which should be read in conjunction with the |

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| | between BGK and ELEKTROWNIA PV SŁUPSK SP. Z O.O. dated 9 April 2026 | financing agreement concluded between the same parties (evidence 25). |
| 41 | Agreement on Common Terms and Conditions between BGK and Bioagra – Oil S.A. dated 15 May 2026 | This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 27). |
| 42 | Agreement on Common Terms and Conditions between BGK and PV Szara Sp. z o.o. dated 15 May 2026 | This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 28). |
| 43 | Agreement on Common Terms and Conditions between BGK and Optima Sidlowo PV Sp. z o.o. dated 15 May 2026 | This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 30). |
| 44 | Agreement on Common Terms and Conditions between BGK and TORP Energy BIS Sp. z o.o. dated 15 May 2026 | This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 31). |
| 45 | Agreement on Common Terms and Conditions between BGK and Respect Energy Solar Zwartowo Sp. z o.o. dated 15 May 2026 | This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 32). |
| 46 | Agreement on Common Terms and Conditions between BGK and PV 76 Sp. z o.o. dated 15 May 2026 | This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 33). |
| 47 | Agreement on Common Terms and Conditions between BGK and AP Chocianowiec 1 Sp. z o.o. dated 15 May 2026 | This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 34). |
| 48 | Agreement on Common Terms and Conditions between BGK and AP OZE Sp. z o.o. dated 15 May 2026 | This agreement contains terms and conditions which should be read in conjunction with the financing agreement concluded between the same parties (evidence 35). |
| 49 | Loan application of Tauron Polska Energia S.A. dated 14 November 2024 | This concerns the request for a loan from the Energy Support Fund. |
| 50 | Loan application of Energa-Operator Joint Stock Company dated 5 | This concerns the request for a loan from the Energy Support Fund. |

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| 51 | Loan application of PGE Polska Grupa Energetyczna S.A. dated 30 January 2025 | This concerns the request for a loan from the Energy Support Fund. |
| 52 | Loan application of PGE Polska Grupa Energetyczna S.A. dated 8 January 2025 | This concerns the request for a loan from the Energy Support Fund. |
| 53 | Loan application of ENEA S.A. dated 9 January 2025 | This concerns the request for a loan from the Energy Support Fund. |
| 54 | Loan application of Polskie Sieci Elektroenergetyczne S.A. dated 27 January 2025 | This concerns the request for a loan from the Energy Support Fund. |
| 55 | Loan application of Tauron Polska Energia S.A. dated 13 June 2025 | This concerns the request for a loan from the Energy Support Fund. |
| 56 | Loan application of PV Żary-Marciszów Sp. Z o.o. dated 13 October 2025 | This concerns the request for a loan from the Energy Support Fund. |
| 57 | Loan application of KGHM POLSKA MIEDŹ S.A. dated 8 December 2025 | This concerns the request for a loan from the Energy Support Fund. |
| 58 | Loan application of Orlen Termika S.A. dated 8 October 2025 | This concerns the request for a loan from the Energy Support Fund. |
| 59 | Loan application of Qair Polska S.A. dated 29 December 2025 | This concerns the request for a loan from the Energy Support Fund. |
| 60 | Loan application of ELEKTROWNIA PV SŁUPSK SP. Z O.O. dated 27 January 2026 | This concerns the request for a loan from the Energy Support Fund. |
| 61 | Loan application of ENEA Nowa Energia Sp. z o.o. dated 19 March 2026 | This concerns the request for a loan from the Energy Support Fund. |
| 62 | Loan application of Bioagra – Oil S.A. dated 10 March 2026 | This concerns the request for a loan from the Energy Support Fund. |
| 63 | Loan application of PV Szara Sp. z o.o. dated 26 March 2026 | This concerns the request for a loan from the Energy Support Fund. |
| 64 | Loan application of Tauron Zielona Energia Sp. z o.o. dated 17 March 2026 | This concerns the request for a loan from the Energy Support Fund. |
| 65 | Loan application of Optima Sidlowo PV Sp. z | This concerns the request for a loan from the Energy Support Fund. |

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| | o.o. dated 17 March 2026 | |
| 66 | Loan application of TORP Energy BIS Sp. z o.o. dated 26 March 2026 | This concerns the request for a loan from the Energy Support Fund. |
| 67 | Loan application of Respect Energy Solar Zwartowo Sp. z o.o. dated 27 March 2026 | This concerns the request for a loan from the Energy Support Fund. |
| 68 | Loan application of PV 76 Sp. z o.o. dated 4 March 2026 | This concerns the request for a loan from the Energy Support Fund. |
| 69 | Loan application of AP Chocianowiec 1 Sp. z o.o. dated 3 April 2026 | This concerns the request for a loan from the Energy Support Fund. |
| 70 | Loan application of AP OZE Sp. z o.o. dated 3 April 2026 | This concerns the request for a loan from the Energy Support Fund. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the target.

**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).**

BGK entered into the following 22 legal financing agreements with final beneficiaries for a total amount of EUR 15 041 030 633, when calculated in accordance with the exchange rate determined in Council Implementing Decision 15835/23 REV1*** + ADD 1*** of 8 December 2023 (recital 87):

- A financing agreement with Tauron Polska Energia S.A. of 17 December 2024 (evidence No. 2), for an investment related to the development and adaptation of the electricity grid to the needs of the energy transition and climate change (evidence No. 49). As per amendment to this agreement, BGK and Tauron Polska Energia S.A. agreed to increase the initial loan amount on 28 August 2025 (evidence No. 3).

- A financing agreement with Energa-Operator Joint Stock Company of 19 February 2025 (evidence No. 4), for an investment related to the construction and modernisation of the electricity grid, with a view to increase the grid's capacity to integrate renewable energy sources and to improve the security of supply (evidence No. 50). As per amendment to this agreement, BGK and Energa-Operator Joint Stock Company agreed to increase the initial loan amount on 9 September 2025 (evidence No. 5).

- A financing agreement with PGE Polska Grupa Energetyczna S.A. of 31 March 2025 (evidence No. 6), for an investment related to the construction and modernisation of the electricity grid, with a view to increase the grid's capacity to integrate renewable energy sources and to improve the security of supply (evidence No. 51). As per amendment to this agreement, BGK and PGE Polska Grupa Energetyczna S.A. agreed to increase the initial loan amount on 2 October 2025 (evidence No. 7) and 19 May 2026 (evidence No. 8).

- A financing agreement with PGE Polska Grupa Energetyczna S.A.of 31 March 2025 (evidence No. 9), for an investment related to the construction and modernisation of the distribution network supplying Polish railways, with a view to strengthen safety, improve energy quality and increase the possibility of connecting more renewable energy sources to the grid (evidence No. 52). As per amendment to this agreement, BGK and PGE Polska Grupa Energetyczna S.A. agreed to increase the initial loan amount on 2 October 2025 (evidence No. 10), 10 December 2025 (evidence No. 11) and 19 May 2026 (evidence No. 12).

- A financing agreement with ENEA S.A. of 21 May 2025 (evidence No. 13), for an investment related to the development of electricity distribution infrastructure in north-western Poland, aimed at increasing the quality and security of electricity supply and supporting the energy transition process by increasing the capacity of the electricity grid to integrate renewable energy sources in the grid, including on the basis of smart grid technologies (evidence No. 53). As per amendment to this agreement, BGK and ENEA S.A. agreed to increase the initial loan amount on 29 September 2025 (evidence No. 14) and 19 May 2026 (evidence No. 15).

- A financing agreement with Polskie Sieci Elektroenergetyczne of 26 June 2025 (evidence No. 16), for an investment related to the development of the national transmission grid, for adaptation to the energy transition (evidence No. 21). As per the agreement of 26 September 2025 (evidence No. 54). As per amendment to this agreement, BGK and Polskie Sieci Elektroenergetyczne agreed to increase the initial loan amount on 26 September 2025 (evidence No. 17) and 21 May 2026 (evidence No. 18).

- A financing agreement with Tauron Polska Energia S.A. of 22 December 2025 (evidence No. 19), for an investment related to the construction of photovoltaic farms, energy storage and associated infrastructure (evidence No. 55). As per amendment to this agreement, BGK and Tauron Polska Energia S.A. agreed to increase the initial loan amount on 2 February 2026 (evidence No. 20).

- A financing agreement with PV Żary-Marciszów Sp. Z o.o. of 22 December 2025 (evidence No. 21), for an investment related to the construction of a 127 MWp photovoltaic power plant (evidence No. 56). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 38).

- A financing agreement with KGHM POLSKA MIEDŹ S.A. of 3 February 2026 (evidence No. 22), for an investment related to the construction of 4 photovoltaic installations with a capacity of 94.4 MW (evidence No. 57).

- A financing agreement with Orlen Termika S.A. of 4 March 2026 (evidence No. 23), for an investment related to the construction of exhaust gas condensation systems with heat pumps on the block steam gas and gas boiler in the Żerań thermal power station (evidence No. 58).

- A financing agreement with Qair Polska S.A., QWP Wądroże Wielkie 2 Sp. z o.o., QPPV Wierzbica Sp. z o.o. and QPPV Grudziądz Sp. z o.o. of 24 March 2026 (evidence No. 24), for an investment related to the construction of a wind farm with a capacity of 18 MW and two PV installations with a capacity of 80 and 105 MW (evidence No. 59). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence No. 39).

- A financing agreement with ELEKTROWNIA PV SŁUPSK SP. Z O.O. of 9 April 2026 (evidence No. 25), for an investment related to the construction of a 105 MWp photovoltaic power plant (evidence No. 60). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 40).

- A financing agreement with ENEA Nowa Energia Sp. z o.o. of 15 May 2026 (evidence No. 26), for an investment related to the development of renewable energy sources in twelve locations in the ENEA Group (evidence No. 61).

- A financing agreement with Bioagra – Oil S.A. of 15 May 2026 (evidence No. 27), for an investment related to the construction of a biocomponent and renewable biofuel production plant SAF/HVO (evidence No. 62). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 41).

- A financing agreement with PV Szara Sp. z o.o. of 15 May 2026 (evidence No. 28), for an investment related to the construction of a Photovoltaic Power Plant (evidence No. 63). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 42).

- A financing agreement with Tauron Zielona Energia Sp. z o.o. of 15 May 2026 (evidence No. 29), for an investment related to the construction of photovoltaic farms and energy storage and associated infrastructure (evidence No. 64).

- A financing agreement with Optima Sidlowo PV Sp. z o.o. of 15 May 2026 (evidence No. 30), for an investment related to the construction of three photovoltaic plants with the necessary technical infrastructure (PV Sidłowo, PV Dobrowo, PV Kikowo) (evidence No. 65). Pursuant to article 1.2 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 43).

- A financing agreement with TORP Energy BIS Sp. z o.o. of 15 May 2026 (evidence No. 31), for an investment related to the construction of the Żydowo-Kierzkowo Photovoltaic Power Plant (evidence No. 66). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 44).

- A financing agreement with Respect Energy Solar Zwartowo Sp. z o.o. of 15 May 2026 (evidence No. 32), for an investment related to the construction of the Zwartowo III Photovoltaic Power Plant (evidence No. 67). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 45).

- A financing agreement with PV 76 Sp. z o.o. of 15 May 2026 (evidence No. 33), for an investment related to the construction of a 300 MWp photovoltaic power plant (evidence No. 68). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 46).

- A financing agreement with AP Chocianowiec 1 Sp. z o.o. of 15 May 2026 (evidence No. 34), for an investment related to the design and construction of a 120 MW photovoltaic power plant (evidence No. 69). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 47).

- A financing agreement with AP OZE Sp. z o.o. of 15 May 2026 (evidence No. 35), for an investment related to a 160 MW photovoltaic power plant (evidence No. 70). Pursuant to article 1.3 of the financing agreement, this financing agreement must be read in conjunction with the agreement on common terms and conditions (evidence 48).

The difference between EUR 15 041 030 633 and EUR 15 045 143 508, which is the total RRF investment amount, is the management fee for BGK. The management fee is set out in paragraph 3 of the Implementing Agreement (evidence No. 37), which also states that the resources granted include the management fee for BGK.

Target G14L requires that BGK shall have entered into legal financing agreements with final beneficiaries for an amount necessary to use at least 100% of the RRF investment into the Facility, taking into account management fees. It follows from the foregoing that the combined value of the legal financing agreements with final beneficiaries (evidence No. 2-35) and the management fee equals the amount necessary to use 100% of the RRF investment into the Facility.

**At least 60% of this financing shall contribute to climate objectives using the methodology in Annex VI of the RRF Regulation.**

The report produced by BGK (evidence No. 36) details the percentage of the financing that contributes to climate objectives using the methodology in Annex VI of the RRF Regulation. This report indicates the applicable intervention field for the different projects and for the corresponding amount. Overall, an amount of EUR 14 998 315 899 contributes to climate objectives using the methodology in Annex VI of the RRF Regulation, when calculated in accordance with the exchange rate determined in Council Implementing Decision 15835/23 REV1*** + ADD 1*** of 8 December 2023 (recital 87). This represents 99,7% of the RRF investment into the Facility.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.

**Number and name of the Milestone: G24L Modernisation of existing pumped storage facility**

**Related Measure:** G.3.3.1 Energy storage systems (repayable support)

**Qualitative Indicator:** Technical acceptance for modernisation of existing pumped storage facility

**Time:** Q4 2025

**1. Context:**

The objective of this investment is to ensure continuity of electricity supply to customers and increase efficiency of the use of RES.

Target G24L concerns the provision of technical acceptance protocols for the modernisation of the upper reservoir, upper and lower water intakes and derivative tunnels of an existing pumped storage facility.

Milestone G24L is the only milestone of this investment.

**2. Evidence provided:**

| | Name of the evidence | Short description |
|---|---|---|
| 1 | Summary document | Summary document duly justifying how the target (including the constitutive elements) was satisfactorily fulfilled. |
| 2 | Contract no. CRU 341/OP/2022 between PGE Energia Odnawialna S. A. and Energoprojekt – Warszawa S. A. and WALO Polska Sp. Z o. o. signed on 6 July 2022 | The contract provides for the investment project to modernise the pumped storage facility Porąbka Żar – Task No. 1. |
| 3 | Contract no. CRU 342/CP/2022 between PGE Energia Odnawialna S. A. and Energoprojekt – Warszawa S. A. signed on 1 July 2022 | The contract provides for the investment project to modernise the pumped storage facility Porąbka Żar – Task No. 2, and includes Annex 3. |
| 4 | Final acceptance protocol no. 13/GRI2.1/2024 | Final acceptance protocol for modernisation of the upper reservoir signed on 23 December 2024 by representatives of the facility operator (PGE Energia Odnawialna S.A.) and the contractor. |
| 5 | Acceptance protocol for the rectification of non-critical faults no. 01/01.2025 | Acceptance protocol for defects indicated in protocol no. 13/GRI2.1/2024 (evidence No. 4) signed on 1 February 2025 by representatives of the facility operator (PGE Energia Odnawialna S.A.) and the contractor. |
| 6 | Final acceptance protocol no. 12_2024 | Final acceptance protocol for modernisation of the upper and lower water intakes and derivative tunnels signed on 30 December 2024 |

| | | |
|---|---|---|
| | | by representatives of the facility operator (PGE Energia Odnawialna S.A.) and the contractor. |
| 7 | Acceptance protocol for the rectification of non-critical faults no. PUW.01GRI2.2.2025 | Acceptance protocol for defects indicated in protocol no. 12_2024 (evidence No. 6) signed on 21 May 2025 by representatives of the facility operator (PGE Energia Odnawialna S.A.) and the contractor. |

**3. Analysis:**

The justification and substantiating evidence provided by the Polish authorities cover all constitutive elements of the milestone.

In line with the measure description **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.**

Porąbka-Żar is the second-largest pumped-storage power plant in Poland. It uses Lake Międzybrodzkie as the lower reservoir, while the upper reservoir is an artificial lake built on top of Żar Mountain. Two contracts, signed in July 2022, concerned the partial modernisation of the Porąbka-Żar power plant ('the facility'), including the modernisation of the upper reservoir, the upper and lower water intakes, and the derivatives tunnels:

- Contract no. CRU 341/OP/2022 signed by PGE Energia Odnawialna S. A. (hereinafter 'the operator') with Energoprojekt – Warszawa S. A. and WALO Polska Sp. Z o. o. (evidence No. 2), (Task no.1 – restoring/modernising the watertightness and structural use of the upper reservoir basin) and
- Contract no. CRU 342/CP/2022 signed by PGE Energia Odnawialna S. A with Energoprojekt – Warszawa S. A. (evidence No. 3) (Task no. 2 - restore/modernising the hydraulic path and associated steel/hydromechanical structures between the reservoir and plant systems: intakes, pipelines/tunnels, outlet structures, chambers, and corrosion protection).

**Technical acceptance protocol for the modernisation of the upper reservoir (…)**

Final Acceptance Protocol No. 13/GRI2.1/2024 of 23 December 2024 for the investment project to modernise the facility – task no. 1 (evidence No. 4) confirms the final acceptance of the works carried out and their compliance with contract no. CRU 341/OP/2022 (evidence No. 2), i.e. modernisation of the upper reservoir.

Poland also submitted the acceptance protocol for the rectification of non-critical faults No. 01/01.2025 of 1 February 2025 (evidence No. 5), confirming that the non-critical defects identified in Final Acceptance Protocol No. 13/GRI2.1/2024 of 23 December 2024 (evidence No. 4) were removed.

**(…) [modernisation of the] upper and lower water intakes and derivative tunnels.**

Final Acceptance Protocol No. 12/2024 of 30 December 2024 for the investment project to modernise the facility – task No. 2 (evidence No. 6) confirms the final acceptance of the works carried out, their compliance with the contract CRU 342/CP/2022, i.e. the modernisation of the upper and lower water intakes and derivative tunnels.

Additionally, Poland submitted the acceptance protocol for the rectification of non-critical faults No. PUW.01GRI2.2.2025 of 21 May 2025 (evidence No. 7), confirming that the non-critical defects identified in Final Acceptance Protocol No. 12/2024 (evidence No. 6) were addressed.

**4. Commission Preliminary Assessment:** Satisfactorily fulfilled.