

*PATTERN*

| Form of Information provided when applying for aid other than for the agricultural or fisheries sectors, de minimis aid or de minimis aid for the agricultural or fisheries sectors                                                                                                                                                                   |                                                                                                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| <del>In pursuance of Article 37(8) of the Act of 30 April 2004 on the procedural issues concerning state aid (JL of 2025, item 468, as amended), this form is completed only insofar as the information defined therein is not provided on a basis separate acts.</del>                                                                               |                                                                                                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <del>The form shall be accompanied by the financial statements in accordance with §2.2 of the Regulation of the Council of Ministers of 29 March 2010 on the scope of the information provided by the entity applying for aid other than de minimis aid or de minimis aid for the agricultural or fisheries sectors (JL, item 312, as amended).</del> |                                                                                                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| <b>A. Information on the entity to which state aid is to be granted<sup>1)</sup></b>                                                                                                                                                                                                                                                                  | <b>A1. Information concerning the applicant who is not an entity to which state aid is to be granted<sup>2)</sup></b> |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1. Tax identification number (NIP) of the entity                                                                                                                                                                                                                                                                                                      | 1a. Tax identification number (NIP) of the applicant <sup>3)</sup>                                                    |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2. Name and surname or name of the entity                                                                                                                                                                                                                                                                                                             | 2a. Applicant's name or surname                                                                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3. Address of residence or registered office of the entity                                                                                                                                                                                                                                                                                            | 3a. Address of residence or registered office of the applicant                                                        |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4. Identifier of the municipality in which the entity has its place of residence or registered office <sup>4)</sup>                                                                                                                                                                                                                                   |                                                                                                                       |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |                                                                                                                                                                                                                             |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Do not fill in parts A.1 and A1a-3a and A4.

**A.2 and A.3** The name and registered office of the entity should be in accordance with the registration documents in your country and the application form.

|                                                                                                                                                                                                                                                                                                                                                                                                            |                          |                          |                          |  |  |  |  |  |  |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|--------------------------|--------------------------|--|--|--|--|--|--|--|--|
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|                                                                                                                                                                                                                                                                                                                                                                                                            |                          |                          |                          |  |  |  |  |  |  |  |  |
| 5. Legal form of the entity <sup>5)</sup>                                                                                                                                                                                                                                                                                                                                                                  |                          |                          |                          |  |  |  |  |  |  |  |  |
| state-owned enterprise                                                                                                                                                                                                                                                                                                                                                                                     |                          | <input type="checkbox"/> |                          |  |  |  |  |  |  |  |  |
| company wholly owned by the State Treasury                                                                                                                                                                                                                                                                                                                                                                 |                          | <input type="checkbox"/> |                          |  |  |  |  |  |  |  |  |
| company wholly owned by a local government unit <del>within the meaning of the Act of 20 December 1996 on the municipal services management (Official Journal of the Laws of 2021, Item 679)</del>                                                                                                                                                                                                         |                          | <input type="checkbox"/> |                          |  |  |  |  |  |  |  |  |
| joint-stock company or limited liability company with respect where to the Treasury, a local government unit, a state-owned enterprise or a company wholly owned by the Treasury are the entities which have such powers as the dominant enterprises <del>within the meaning of the Act of 16 February 2007 on the Competition and Consumer Protection (Official Journal of Laws of 2025, item 1714)</del> |                          | <input type="checkbox"/> |                          |  |  |  |  |  |  |  |  |
| a public finance sector unit <del>within the meaning of the provisions of the Act of 27 August 2009 on the Public Finance (Official Journal of Laws of 2025, item 1483, as amended)</del>                                                                                                                                                                                                                  |                          | <input type="checkbox"/> |                          |  |  |  |  |  |  |  |  |
| other (specify which one):                                                                                                                                                                                                                                                                                                                                                                                 |                          | <input type="checkbox"/> |                          |  |  |  |  |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                            |                          |                          |                          |  |  |  |  |  |  |  |  |
| 6. The size of the entity, in accordance with Annex I to Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (OJ L 107, p. OJ L 187, 26.06.2014, p. 1, as amended). <sup>5)</sup>                                                                                          |                          |                          |                          |  |  |  |  |  |  |  |  |
| micro-enterprise                                                                                                                                                                                                                                                                                                                                                                                           | <input type="checkbox"/> | Medium enterprise        | <input type="checkbox"/> |  |  |  |  |  |  |  |  |

**A.5** Mark the correct position with the X sign. If do not fit any of the given positions select 'other' and specify what legal form is your entity e.g. association, foundation, SME.

**A.6** Mark the correct position with the X sign. If you are not an SME but e.g. a municipality, foundation, university, etc., mark the X next to the "other entrepreneur" item.

An entrepreneur within the meaning of state aid is any entity that conducts economic activity (i.e. offers goods/services on the market), regardless of its legal form (company, foundation, association, public entity), method of financing or purpose of operation (even non-profit).

(see: [Commission Notice on the notion of State aid as defined in Article 107\(1\) of the Treaty on the Functioning of the European Union \(2016/C 262/01\)](#))

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |                             |                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|--------------------------|
| small enterprise                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <input type="checkbox"/>     | Other enterprise            | <input type="checkbox"/> |
| 7. Class of activity for which the entity is applying for state aid <sup>6)</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              |                             |                          |
| <div style="border: 1px solid black; width: 100px; height: 30px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 30px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 30px; margin-bottom: 5px;"></div> <div style="border: 1px solid black; width: 100px; height: 30px;"></div>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |                             |                          |
| a) <del>determined in accordance with the Regulation of the Council of Ministers of 18 December 2024 on the Polish Classification of Activities (PKD) (Journal of Laws, item 1936)</del>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                              | <input type="checkbox"/>    |                          |
| b) <del>determined in accordance with the Regulation of the Council of Ministers of 24 December 2007 on the Polish Classification of Activities (PKD) (Journal of Laws, item 1885, as amended)<sup>7)</sup></del>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                              | <input type="checkbox"/>    |                          |
| 8. Date of establishment of the entity                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                              |                             |                          |
| <div style="display: flex; align-items: center; gap: 10px;"> <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> </div> <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> </div> <div>–</div> <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> </div> <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> </div> <div>–</div> <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> </div> <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> </div> <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> </div> <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> </div> </div> <div style="margin-top: 5px;"> <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> </div> <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> </div> <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> </div> <div style="border: 1px solid black; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center;"> </div> </div> <div style="margin-top: 5px;">day month year</div> |                              |                             |                          |
| 9. Relationships with other enterprises                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                              |                             |                          |
| Are there links between the entity and other entrepreneurs in the sense that:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                              |                             |                          |
| a) an enterprise has a majority of the shareholders' or members' voting rights in another enterprise?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <input type="checkbox"/> Yes | <input type="checkbox"/> No |                          |
| (b) an enterprise has the right to appoint or remove a majority of the members of the administrative, management or supervisory body of another enterprise?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |                          |
| (c) an enterprise has the right to exercise a dominant influence over another enterprise pursuant to a contract entered into with that enterprise or to a provision in its memorandum or articles of association?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <input type="checkbox"/> Yes | <input type="checkbox"/> No |                          |

**A.7** Give NACE digital class number (4 digit code) from the Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 on the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 and certain EC Regulations on specific statistical domains (OJ L 1893, p. OJ L 393, 30.12.2006, pp. 1-39). Here's the link to [consolidated act](#).

**A.9** If you apply for funding and you are bound by another entity (or other entities) at least one of the relationships specified in point 9, your company and entities related to you (domestic or foreign) form linked enterprise.

|                                                                                                                                                                                                                                                                                                                                                                           |                              |                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------------|
| (d) an enterprise, which is a shareholder in or member of another enterprise, controls alone, pursuant to an agreement with other shareholders in or members of that enterprise, a majority of shareholders' or members' voting rights in that enterprise?                                                                                                                | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |
| (e) an enterprise remains in any of the relationships described in points (a) to (d) through another enterprise or several other enterprises?                                                                                                                                                                                                                             | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |
| (f) an enterprise is in any of the relationships described in points (a) to (d) through a natural person or group of natural persons acting jointly and engages in its activity or in part of its activity in the same relevant market or in adjacent markets <sup>8)</sup> ?                                                                                             | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |
| If at least one affirmative answer is marked in letters a-f, the tax identification number (NIP) of all undertakings related to the entity should be provided:                                                                                                                                                                                                            |                              |                                         |
|                                                                                                                                                                                                                                                                                                                                                                           |                              |                                         |
| <b>B. Information on the economic situation of the entity to which state aid is to be granted<sup>9)</sup></b>                                                                                                                                                                                                                                                            |                              |                                         |
| 1. In the case of a joint-stock company, a limited liability company and a limited joint-stock partnership, does the amount of uncovered losses exceed 50% of the registered capital? Does, in the case of a public company, private limited company and limited joint-stock partnership, uncovered loss represent more than 50% of the registered capital <sup>10)</sup> |                              |                                         |
| <input type="checkbox"/> Yes                                                                                                                                                                                                                                                                                                                                              | <input type="checkbox"/> No  | <input type="checkbox"/> Not applicable |
| 2. Does, in the case of a registered partnership, limited partnership, a partnership or a civil partnership, uncovered loss represent more than 50% of the registered capital according to the accounts?                                                                                                                                                                  |                              |                                         |
| <input type="checkbox"/> Yes                                                                                                                                                                                                                                                                                                                                              | <input type="checkbox"/> No  | <input type="checkbox"/> Not applicable |
| 3. Is the entity subject to insolvency or restructuring proceedings or does it meet the eligibility criteria for being placed in insolvency proceedings?                                                                                                                                                                                                                  |                              |                                         |

**B. DO NOT** fill out Part B on the economic situation. The MA will provide you with state aid in the form of a non-refundable subsidy.

Meanwhile, Part B is to be fulfilled only when state aid is granted in the form of a loan, guarantee, deferral of repayment, distribution into instalments of aid, the value of which depends on the economic situation of the enterprise (in order to calculate its value, it is necessary to determine the reference rate of the enterprise, i.e. the financial capacity of the enterprise).

|                                                                                                                                                                                                                                                    |                              |                                         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------------|
| <input type="checkbox"/> Yes                                                                                                                                                                                                                       | <input type="checkbox"/> No  |                                         |
|                                                                                                                                                                                                                                                    |                              |                                         |
| 4. Has the entity received rescue aid and has not yet reimbursed the loan or terminated the guarantee agreement or has it received restructuring aid and is still subject to a restructuring plan?                                                 |                              |                                         |
| <input type="checkbox"/> Yes                                                                                                                                                                                                                       | <input type="checkbox"/> No  |                                         |
| 5. Has, in the case of an entity other than micro-enterprise, small or medium-sized enterprise, the book debt-to-equity ratio been greater than 7.5 in the last two years and the EBIDTA interest coverage ratio has been below 1 <sup>11)</sup> ? |                              |                                         |
| <input type="checkbox"/> Yes                                                                                                                                                                                                                       | <input type="checkbox"/> No  | <input type="checkbox"/> Not applicable |
| 6. Has, for the past 3 years preceding the date of application for aid:                                                                                                                                                                            |                              |                                         |
| a) entity posted growing loss?                                                                                                                                                                                                                     | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |
| b) the turnover shrunk?                                                                                                                                                                                                                            | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |
| (c) inventories or the unused capacity to provide services increased?                                                                                                                                                                              | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |
| d) the entity had excess capacity? <sup>12)</sup>                                                                                                                                                                                                  | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |
| (e) cash flow shrunk?                                                                                                                                                                                                                              | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |
| f) total debt grown?                                                                                                                                                                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |
| g) interest of liabilities grown?                                                                                                                                                                                                                  | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |
| (h) the value of net assets decreased or been zero?                                                                                                                                                                                                | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |
| (i) the entity demonstrated any liquidity problems in effect of other circumstances?                                                                                                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                              |                                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------------|
| If yes, please specify:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                              |                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                              |                                         |
| (7) Does any of the linked undertakings, whose tax identifiers are provided in Part A Sec. 9 of the Form fulfil at least one of the conditions specified in 1-5?                                                                                                                                                                                                                                                                                                                                                         |                              |                                         |
| <input type="checkbox"/> Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <input type="checkbox"/> No  | <input type="checkbox"/> Not applicable |
| <b>C. Information on the decision of the European Commission imposing the obligation to repay the state aid granted</b>                                                                                                                                                                                                                                                                                                                                                                                                  |                              |                                         |
| Is the entity to which the state aid is to be granted, or any undertaking linked to it, whose tax identification number is indicated in Part A(9) of the form, obliged to repay the aid granted, resulting from the decision of the European Commission ordering the reimbursement? Does the entity to be granted state aid or any undertaking linked to it, whose tax identifier is provided in Part A Section 9 of the Form, have an obligation to return aid, following a Commission decision ordering to return aid? |                              |                                         |
| <input type="checkbox"/> Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <input type="checkbox"/> No  |                                         |
| <b>D. Information on the business activity carried out by the entity to which state aid is to be granted</b>                                                                                                                                                                                                                                                                                                                                                                                                             |                              |                                         |
| 1. Is the entity to be granted aid engaged in activities:                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                              |                                         |
| (a) in the fishery and aquaculture sector? <sup>13)</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |
| (b) in primary production of agricultural products listed in Annex I to the Treaty on the Functioning of the European Union?                                                                                                                                                                                                                                                                                                                                                                                             | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |
| c) in the iron and steel sector? <sup>14)</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |
| (d) in the transport sector <sup>15)</sup> or related infrastructure?                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |
| (e) in the energy generation, storage, transmission or distribution sector or related infrastructure? <sup>16)</sup>                                                                                                                                                                                                                                                                                                                                                                                                     | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |

C. The obligation to repay the granted aid, which results from the decision of the European Commission, may apply to you as an entrepreneur who applies for funding, as well as to any related enterprise. As long as the aid, resulting from the European Commission's decision, has not been repaid, you cannot receive new state aid. The decisions of the EC are published on [https://competition-policy.ec.europa.eu/state-aid/procedures/recovery-unlawful-aid\\_en](https://competition-policy.ec.europa.eu/state-aid/procedures/recovery-unlawful-aid_en)

D.1 If the activity is carried out in the excluded sector but accounting separation is maintained, the aid can be granted. Accounting separation of a specific business activity involves keeping separate records for that business activity and properly allocating revenues and expenses on the basis of consistently applied and objectively justifiable methods. Accounting separation is defined in the relevant country's accounting regulations.

|                                                                                                                                                                                                                     |                              |                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------------|
| f) in the lignite and hard coal sectors? <sup>17)</sup>                                                                                                                                                             | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |
| g) in the financial sector? <sup>18)</sup>                                                                                                                                                                          | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |
| (h) in the broadband sector,                                                                                                                                                                                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No             |
| 2. Will the aid applied for by the entity be used for the activities indicated in point 1(a) to (h)?                                                                                                                |                              |                                         |
| <input type="checkbox"/> Yes                                                                                                                                                                                        | <input type="checkbox"/> No  |                                         |
| 3. If the answer in point 1 is affirmative: is separation of accounts preventing transfer of benefits obtained from such aid to activities specified in the aforementioned points ensured <sup>19)</sup> (and how)? |                              |                                         |
| <input type="checkbox"/> Yes                                                                                                                                                                                        | <input type="checkbox"/> No  | <input type="checkbox"/> Not applicable |
| 4. Information on the planned project <sup>20)</sup> concerned by the application for aid                                                                                                                           |                              |                                         |
| (a) description of the project, including the start and ends dates <sup>21)</sup>                                                                                                                                   |                              |                                         |
|                                                                                                                                                                                                                     |                              |                                         |
| b) location of the project <sup>22)</sup>                                                                                                                                                                           |                              |                                         |
|                                                                                                                                                                                                                     |                              |                                         |
| c) a list of project costs and their nominal and discounted values                                                                                                                                                  |                              |                                         |
|                                                                                                                                                                                                                     |                              |                                         |
| d) the value of the aid applied for by the entity applying for the aid                                                                                                                                              |                              |                                         |
|                                                                                                                                                                                                                     |                              |                                         |
| (e) the total value of the aid needed to implement the project                                                                                                                                                      |                              |                                         |

**D.2** If you answered YES, fill in the table in point D6 and inform about the amount of public aid you have received for the same project (col 7) before signing the co-financing agreement, e.g. a non-refundable national subsidy.

**Remember** that the accumulation of previously received support in the form of state aid for the same eligible expenses, from a domestic or foreign institution, is cumulative with the support in the form of state aid which you apply for in Poland up to 80% of the total support.

**D.4** You can give the number of the project accepted by the Monitoring Committee in point a)

Remember that the information specified in Section D.4 of the form relates to the project for which you are applying for aid and submitting the form. So you present information that relates to the INTERREG project funding. On the other hand, in Section E.6 of the form, you show what aid you have already received for this project from other sources, that is, what aid you have received in relation to the budget of the INTERREG project co-financed with ERDF.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                             |                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-----------------------------------------|
| f) where the total value of the aid referred to in point (e) is greater than the value of the aid referred to in point (d), information must be provided on other aid (indicate the appropriate legal basis) that will be granted for the implementation of the project                                                                                                                                                                                                                                                                                                                                                     |                             |                                         |
| 5. When applying for regional investment aid granted under the conditions set out in the Communication from the Commission – Guidelines on regional State aid (OJ L 113, p. OJ C 153, 29.04.2021, p. 1, as amended. (amended) or in Commission Regulation (EU) No 651/2014, does the applicant for aid confirm that it has not made the transfer referred to in point 19(24) of that communication or in Article 2(61a) of that regulation during the two years preceding the submission of the aid application and undertakes not to make such a transfer for a period of two years from the completion of the investment? |                             |                                         |
| <input type="checkbox"/> Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/> No | <input type="checkbox"/> Not applicable |
| <b>E. Information on aid received</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                             |                                         |
| 1. Will the aid applied for be used for the project for which the entity received other aid <sup>23)</sup> ?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                             |                                         |
| <input type="checkbox"/> Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/> No |                                         |
| 2. Will the aid applied for be used to cover identifiable costs?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                             |                                         |
| <input type="checkbox"/> Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/> No |                                         |
| 3. If the answer in point 2 is the affirmative, has the entity received other aid to cover the same costs referred to in 2?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                             |                                         |
| <input type="checkbox"/> Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <input type="checkbox"/> No | <input type="checkbox"/> Not applicable |
| 4. In the case of applying for rescue aid, restructuring aid or temporary restructuring aid, has such aid been granted in the 10 years preceding the date of submission of the application for aid, has such aid been granted, or has the restructuring period supported by aid been terminated or has the implementation of the aided restructuring plan been suspended? In the case of rescue, restructuring or temporary restructuring aid, has such aid been granted within 10 years preceding the date of application submission for aid or has the                                                                    |                             |                                         |

**D.5** Mark not applicable as you will not apply for regional aid.

**E.1** - indicate a 'yes' answer if you have received aid from other sources for the cost of the project for which you are submitting this form. However, if you have not received aid from other sources for your project activities then indicate the answer 'no'.

**E. 2** - indicate the answer 'yes', because the aid will be allocated to identified costs, i.e. costs incurred under the project, even if they are incurred under simplified costs.

**E.3** - indicate the answer 'yes' if you have received other aid for the same costs, such as in the form of a national grant or, for example, aid in the form of relief or instalment in an investment that was initiated. Then fill in the table in item 6.



restructuring period supported with such aid been terminated or has the implementation of the restructuring plan been suspended?

☐ Yes

☐ No

☐ Not applicable

5. When applying for regional investment aid granted under the conditions set out in the Communication from the Commission – Guidelines on regional State aid (OJ L 113, p. OJ C 153, 29.04.2021, p. 1, as amended. or Commission Regulation (EU) No 651/2014: has an entity applying for aid in the same NUTS level 3 region and in the last three years received aid related to the same or similar activity<sup>24)</sup> in connection with the implementation of another project to be carried out in the planned project?

☐ Yes

☐ No

☐ Not applicable

6. If at least one affirmative answer is ticked in points 1 and 3 to 4, please complete the following table<sup>25)</sup> with respect to the already received aid.

| Lp. | Aid day | Aid provider | Legal basis for granting aid                                                            | Purpose of the aid                                                                                                                   | Form of assistance                                    | Gross value of aid (PLN) |
|-----|---------|--------------|-----------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|--------------------------|
| 1   | 2       | 3            | 4                                                                                       | 5                                                                                                                                    | 6                                                     | 7                        |
|     |         |              | e.g. an act, regulation no. of a subsidy contract, no of a resolution, a decision, etc. | e.g. <b>a25</b> State aid for ETC projects ( <b>a.25.1</b> indirect aid only if you grant the aid e.g to SMEs), <b>E2</b> De minimis | e.g. code: A1.1 for a national non-refundable subsidy |                          |
|     |         |              |                                                                                         |                                                                                                                                      |                                                       |                          |
|     |         |              |                                                                                         |                                                                                                                                      |                                                       |                          |
|     |         |              |                                                                                         |                                                                                                                                      |                                                       |                          |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>7. For application for aid under the following aid allocations:</p> <ul style="list-style-type: none"> <li>a) the participation of micro, small and medium-sized enterprises in fairs (Article 19 of Commission Regulation (EU) No 651/2014),</li> <li>b) aid for the recruitment of disadvantaged workers in the form of wage subsidies (Article 32 of the Commission Regulation (EU) No 651/2014),</li> <li>c) aid for the employment of workers with disabilities in the form of wage subsidies (Article 33 of the Commission Regulation (EU) No 651/2014),</li> <li>d) aid for compensating the additional costs of employing workers with disabilities (Article 34 of the Commission Regulation (EU) No 651/2014),</li> <li>e) Aid for compensating the costs of assistance provided to disadvantaged workers (Article 35 of the Commission Regulation (EU) No 651/2014),</li> <li>f) aid for culture and heritage conservation (Article 53 of the Commission Regulation (EU) No 651/2014),</li> </ul> <p>Please enter the total amount in EUR<sup>26)</sup> of aid received by the applying entity and its linked entities, whose tax identifiers are specified in Part A Section 9 of the Form in the year in which the entity applies for aid for the same allocation as the aid for which it applies:</p> |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <p>8. In the case of risk finance aid schemes (Article 21 of the Commission Regulation (EU) No 651/2014) or aid for start-ups (Article 22 of the Commission Regulation (EU) No 651/2014) please enter the total amount in EUR<sup>26)</sup> of aid received by the applying entity and its linked entities, whose tax identifiers are specified in Part A Section 9 of the Form in the year in which the entity applies for aid for the same allocation as the aid for which it applies:</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <p>9. If any aid is indicated in point 6, the following information must be provided in addition to the project for which the entity received the aid:</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <p>a) description of the project <sup>27)</sup></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

E.7 Do not fill in items 7 and 8. They do not apply to the you are applying for in the project by filling in the form.

E.9 Provide information about the project or activity/investment (indicated in the table) for which you have already received the state aid.

|                                                                                     |
|-------------------------------------------------------------------------------------|
| b) a list of project costs eligible for aid and their nominal and discounted values |
|                                                                                     |
| c) location of the project <sup>22)</sup>                                           |
|                                                                                     |
| d) stages of project implementation                                                 |
|                                                                                     |
| e) project start and end date <sup>21)</sup> and completion of the project          |
|                                                                                     |

| F. Information Regarding the Person Authorized to Submit Information                                                                                                                                    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Date                                                                                                                                                                                                    |
| <div> <div> <div></div> <div></div> </div> <div>–</div> <div> <div></div> <div></div> </div> <div>–</div> <div> <div></div> <div></div> <div></div> <div></div> </div> </div> <div>day month year</div> |
| Job position                                                                                                                                                                                            |
|                                                                                                                                                                                                         |
| Phone number                                                                                                                                                                                            |
|                                                                                                                                                                                                         |
| Name, surname and signature                                                                                                                                                                             |
|                                                                                                                                                                                                         |

- 
- 1) In the event that a partner in a civil, general or partnership company, a general partner in a limited partnership or a limited joint-stock partnership who is not a shareholder, a partner in a single-member limited liability company or a shareholder in a simple joint-stock company or another entity to which tax liability has been transferred applies for aid in connection with the activities carried out in that company, information concerning that company shall be provided. In the case of a civil partnership, the company's tax identification number, the name under which the company operates on the market, and the place of business should be provided, and in the absence of a name and place of business – the names and addresses of all partners of this company. If the aid is applied for by a partner in a civil partnership, registered partnership, a partnership or a general partner in limited partnership or a limited joint-stock partnership who is not a shareholder for such partnerships' activities, please enter information about such partnership in the Form. For a civil partnership, please enter the tax identifier NIP, name under which the partnership operates in the market and the principal place of business, and if there is no name and the principal place of business, please enter first and last names and addresses of all partners.
- 2) To be completed by Polish partners ONLY. ~~To be completed when the aid is applied for by a partner in a civil, general or partnership partnership, a general partner in a limited partnership or a limited joint stock partnership who is not a shareholder, a partner in a single member limited liability company or a shareholder in a simple joint stock company or another entity to which tax liability has been transferred, in connection with the activities carried out in this company (information is provided regarding this partner, general partner, shareholder or person to which tax liability has been transferred).~~
- 3) To be completed by Polish partners ONLY. ~~As long as they have a tax identification number (NIP).~~

- 
- 4) To be completed by Polish partners ONLY. ~~Enter the seven digit identifier specified in accordance with the Regulation of the Council of Ministers of 15 December 1998 on the detailed rules for keeping, applying and making available the national official register of the territorial division of the country and the related obligations of government administration bodies and local government units (Journal of Laws, item 1031, as amended). A list of identifiers of municipalities (communes) is available from the website: [http://www.uokik.gov.pl/sporzadzenie\\_sprawozdan\\_z\\_wykorzystaniem\\_aplikacji\\_shrimp.php](http://www.uokik.gov.pl/sporzadzenie_sprawozdan_z_wykorzystaniem_aplikacji_shrimp.php). For beneficiaries from other countries than Poland, please provide NUTS3 code.~~
- 5) The correct position is marked with an X.
- 6) ~~Please enter the class of activity concerned by the aid applied for. If it is impossible to establish one such activity, please enter the PKD class of such activity which generates the largest income.~~ For beneficiaries from other countries than Poland, please provide NACE code of that activity which generates the largest income.
- 7) ~~It is to be completed by 31 December 2026 if the entity applying for aid has not adapted this class of activity to the Regulation of the Council of Ministers of 18 December 2024 on the Polish Classification of Activities (PKD).~~
- 8) A related market is considered to be the market for a given product or service that is directly at a higher or lower level of the market in relation to the relevant market.
- 9) ~~Please do not complete Part B of the Form in the case of entities for which aid is to be granted under Article 34a of the Act of 8 May 1997 on Guarantees Provided by the State Treasury and certain legal persons (JL of 2024 item 291).~~

Points 1 and 2 shall not be completed in Part B of the form in the case of aid granted under the conditions laid down in Commission Regulation (EU) No 651/2014 to micro, small and medium-sized enterprises referred to in Annex I to Commission Regulation (EU) No 651/2014, operating for less than three years (from the date on which they were set up to submission of application for aid) or applying for aid granted under conditions of Article 21 of the Commission Regulation (EU) No 651/2014 for 7 years following their first commercial sale that qualifies for risk finance investments following due diligence by the selected financial intermediary.

Points 1 to 5 and 7 shall not be completed in Part B of the form in the case of aid granted under the conditions laid down in Commission Regulation (EU) No 651/2014 if it is possible to grant aid referred to in Article 1(4)(c) of that Regulation to undertakings in difficulty.

In Part B of the form, point 6 contains the information necessary to determine the reference rate applicable to the applicant. This point is to be completed only if aid is to be granted, the value of which is calculated after the reference rate applicable to the applicant has been determined (i.e. aid granted in the form of: loans, guarantees, deferrals and instalments).

- 10) The condition is fulfilled if, after deducting the value of accumulated losses from the sum of reserve capital (such as supplementary capital, reserve capital and revaluation capital), a negative result is obtained, the absolute value of which exceeds half of the value of registered capital, i.e. share or share capital.
- 11) It is required that both described circumstances occur simultaneously in each year of the last two years. The term "last two years" means the verification of the entrepreneur's situation on the basis of the last two audited and approved annual financial statements.
- 12) Applies to producers only.
- 13) Covered by Regulation (EU) No 1379/2013 of the European Parliament and of the Council of 11 December 2013 on the common organisation of the markets in fishery and aquaculture products, amending Council Regulations (EC) No 1184/2006 and (EC) No 1224/2009 and repealing Council Regulation (EC) No 104/2000 (Official Journal of the European Parliament and of the Council No 1379/2000 (Official Journal of the European Union, p. OJ L 354, 28.12.2013, p. 1, as amended).
- 14) As defined in Article 2 (43) of the Commission Regulation (EU) No 651/2014.
- 15) As defined in Article 2 (5) and (45) of the Commission Regulation (EU) No 651/2014.

- 
- <sup>16)</sup> As defined in Article 2 (130) of the Commission Regulation (EU) No 651/2014.
- <sup>17)</sup> Within the meaning of Article 2(13) and (43a) of Commission Regulation (EU) No 651/2014.
- <sup>18)</sup> As defined by the Regulation (EU) of the European Parliament and of the Council No 575/2013 of 26 June 2013 on prudential requirements for credit institutions and investment firms, amending Regulation (EU) No 648/2012 (OJ EU L 176 of 27.6.2013, p. 1, as amended).
- <sup>19)</sup> Separation of accounts of business activities involves separate accounts for such business activities and proper allocation of revenue and costs on a basis of consistently applied and objectively justified methods, as well as in the specification of documentation ~~referred to in Article 10 of the Accounting Act of 29 September 1994 (JL of 2023 item 120, as amended), the rules of keeping separate accounts and the methods of allocation of costs and revenue.~~
- <sup>20)</sup> Projects shall mean in particular the project, investment, activity or service of general economic interest.
- <sup>21)</sup> The commencement of the project should be defined in accordance with the relevant provisions of EU law. For example, according to Article 2(23) of the Commission Regulation (EU) No 651/2014 means the start of construction works related to the investment or the first legally binding commitment to order equipment or any other commitment that makes the investment irreversible, whichever comes first.
- <sup>22)</sup> The exact address of the project must be provided. If it is not possible to indicate the exact address, the location of the project must be provided at least at sub-regional level.
- <sup>23)</sup> De minimis aid and European Union financing referred to in the first sentence of Article 8(2) should also be taken into account Commission Regulation (EU) No 651/2014.
- <sup>24)</sup> The same or similar activity should be understood as the activity indicated in Article 2(50) of Commission Regulation (EU) No 651/2014.
- <sup>25)</sup> Fill in according to the Instructions for filling the table in Part E of the form.
- <sup>26)</sup> The value of aid in euros ~~calculated in accordance with Article 11(3) of the Act of 30 April 2004 on proceedings in cases concerning state aid~~
- <sup>27)</sup> In the case of receiving aid constituting compensation for the provision of services of general economic interest, a description of the service in respect of which the entity was compensated must be provided. Information is provided to identify a specific service provided by the entity, i.e. to distinguish it from other services provided by the entity and services provided by other entities, e.g. the name of the service of general economic interest, the sector in which it is provided, the period and area of its performance.

| Instructions for filling in the table in Part E of the form                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Information must be provided on the aid received for the same project for which the applicant applies for public aid, rescue aid, restructuring aid or temporary restructuring aid. For example, if an aid applicant has received aid in the past in connection with the implementation of an investment, only aid for the same eligible costs for which the aid is to be applied for should be declared.                                                                                                                                                                        |
| 1. Date of granting aid (col. 2) – provide the date of granting aid <del>within the meaning of Article 2(11) of the Act of 30 April 2004 on proceedings in cases concerning state aid should be indicated.</del>                                                                                                                                                                                                                                                                                                                                                                 |
| 2. Entity providing assistance (col. 3) – the full name and address of the entity that provided the aid should be provided. If the entity had obtained the aid on the basis of a normative act, which subordinates the acquisition of the right to receive aid exclusively to the fulfilment of conditions set out in it, without the need to issue a decision or to conclude a contract, do not complete this space.                                                                                                                                                            |
| 3. Legal basis for granting aid (col. 4) – the provision and name of the act on which the aid is based should be provided. If the basis for granting the aid was an implementing act to the legal act, please provide the name of the implementing act. If granting the aid was based on a decision, resolution or contract, the symbol specifying this act should be provided; in the case of a decision - the number of the decision, in the case of a resolution - the number of the resolution, in the case of a contract - the number, subject and parties to the contract. |
| 4. Purpose of the aid (column 5) - please provide a code indicating the purpose of the aid received – <del>a25 specified in accordance with the Regulation of the Council of Ministers of August 7, 2008 on reports on public aid granted, information on failure to grant such aid and reports on entrepreneurs' arrears in payments benefits due to the public finance sector (Journal of Laws of 2024, item 161, as amended).</del>                                                                                                                                           |
| 5. Form of aid (column. 6) – enter the code designating the appropriate form of aid - <del>A1.1 determined in accordance with the Regulation of the Council of Ministers of 7 August 2008 on reports on granted public aid, information on failure to grant such aid and reports on entrepreneurs' arrears in payments of benefits due to the public finance sector.</del>                                                                                                                                                                                                       |
| 6. Gross aid value (PLN) (col. 7) – as a gross grant equivalent <del>calculated in accordance with the Regulation of the Council of Ministers of 11 August 2004 on the detailed method of calculating the value of state aid granted in various forms (Journal of Laws of 2018, item 461) and relevant EU regulations.</del> Please provide the gross amount of ERDF co-financing in the project.                                                                                                                                                                                |

Codes for the form of aid and the purpose of the aid

| Form of aid                                                                                                                                                                                                    | Code        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| <b>SUBSIDY</b>                                                                                                                                                                                                 |             |
| <u>subsidy and other non-refundable benefits</u>                                                                                                                                                               | <u>A1.1</u> |
| interest rates subsidies of credit loans (directly for enterprises)                                                                                                                                            | A1.2        |
| other expenditures related to the functioning of budgetary units or the implementation of their statutory tasks                                                                                                | A1.3        |
| refund                                                                                                                                                                                                         | A1.4        |
| compensation                                                                                                                                                                                                   | A1.5        |
| <b>EXEMPTIONS, DEDUCTIONS, CANCELATIONS</b>                                                                                                                                                                    |             |
| tax exemption                                                                                                                                                                                                  | A2.1        |
| tax deduction                                                                                                                                                                                                  | A2.2        |
| reduction or decrease causing the reduction of the tax basis or the amount of tax                                                                                                                              | A2.3        |
| amount of fee reduction                                                                                                                                                                                        | A2.4        |
| fee exemption                                                                                                                                                                                                  | A2.5        |
| tax waiver                                                                                                                                                                                                     | A2.6        |
| fee waiver or waiving the pursuit of civil law receivables                                                                                                                                                     | A2.7        |
| cancellation of the tax arrears including intersts in whole or in part                                                                                                                                         | A2.8        |
| Tax write -off                                                                                                                                                                                                 | A2.8.1      |
| cancellation of the tax arrears interest in whole or in part                                                                                                                                                   | A2.9        |
| cancellation of the fee (contributions, deposi cancellation of all or part of a fee (contribution, payment, civil law fee) or overdue fee (contribution, payment, civil law fee) along with interest for delay | A2.10       |
| cancellation of the late interest of the payment (contributions, donations, civil law liabilities, penalties) in whole or in part                                                                              | A2.11       |



|                                                                                                                                                                        |        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| cancellation of penalty or waiving the imposition of the penalty                                                                                                       | A2.12  |
| putting the property owned by the State Treasury or local government units or their unions into service on terms more favourable for the enterprise than on the market | A2.13  |
| selling of the property owned by the State Treasury or local government units or their unions on terms more favourable than those offered on the market                | A2.14  |
| cancellation of the enforcement costs                                                                                                                                  | A2.15  |
| one-time depreciation                                                                                                                                                  | A2.16  |
| cancellation of the litigation costs                                                                                                                                   | A2.17  |
| deduction to the fund for investment purposes                                                                                                                          | A2.18  |
| <b>CAPITAL AND INVESTMENT SUBSIDIZATION</b>                                                                                                                            |        |
| capital injection                                                                                                                                                      | B1.1   |
| debt-for-equity swap                                                                                                                                                   | B2.1   |
| <b>PREFERENTIAL LOANS</b>                                                                                                                                              |        |
| subsidised loan                                                                                                                                                        | C1.1   |
| subsidised credit                                                                                                                                                      | C1.2   |
| interest rates subsidies of credit loans (for banks)                                                                                                                   | C1.3   |
| loans conditionally cancelled in whole or in part                                                                                                                      | C1.4   |
| refundable advance payment                                                                                                                                             | C1.5   |
| <b>DEFERMENTS, PAYMENT IN INSTALLMENTS</b>                                                                                                                             |        |
| deferral of tax payment date                                                                                                                                           | C2.1   |
| deferral of the payment date of the tax arrear or the tax arrear together with interest                                                                                | C2.1.2 |
| distribution of the tax into installments                                                                                                                              | C2.2   |
| distribution of the payment arrear or the payment arrear together with interests into installments                                                                     | C2.3.1 |

|                                                                                                                                                                                                          |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| deferral of the fee payment date (contributions, donations, civil law receivables)                                                                                                                       | C2.4      |
| deferral of the outstanding fee payment date (contributions, donations, civil law receivables) or the outstanding fee (contributions, donations, civil law receivables) together with interest           | C2.4.1    |
| distribution of the fee into installments (contributions, donations, civil law receivables)                                                                                                              | C2.5      |
| distribution of the outstanding fee (contributions, donations, civil law receivables) or the outstanding fee (contributions, donations, civil law receivables) together with interests into installments | C2.5.1    |
| deferral of the penalty payment date                                                                                                                                                                     | C2.6      |
| distribution the penalty into installments                                                                                                                                                               | C2.7      |
| distribution of enforcement costs into installments                                                                                                                                                      | C2.8      |
| distribution of enforcement costs into installments                                                                                                                                                      | C2.9      |
| deferral of the enforcement costs payment date                                                                                                                                                           | C2.10     |
| deferral of interest payment date                                                                                                                                                                        | C2.11     |
| deferral of the costs of judicial process payment date                                                                                                                                                   | C2.12     |
| distribution of the costs of judicial process into installments                                                                                                                                          | C2.13     |
| <b>GUARANTEES AND WARRANTIES</b>                                                                                                                                                                         |           |
| guarantee                                                                                                                                                                                                | D1.1      |
| warranty                                                                                                                                                                                                 | D1.2      |
| <b>OTHERS</b>                                                                                                                                                                                            | E         |
| de minimis aid (in accordance with Commission Regulation No 1407/2013 or earlier)                                                                                                                        | e1        |
| de minimis aid in the road haulage sector (in accordance with EC Regulation No 407/2013 or earlier)                                                                                                      | e1t       |
| de minimis aid to compensate for the provision of services of general interest (in accordance with Commission Regulation No 360/2012)                                                                    | e1c       |
| <u>de minimis aid (compliant with Commission Regulation 2023/2831)</u>                                                                                                                                   | <u>e2</u> |

|                                                                                           |     |
|-------------------------------------------------------------------------------------------|-----|
| de minimis aid as compensation for the provision of services of general economic interest | e2c |
|-------------------------------------------------------------------------------------------|-----|

|                                                                                                                                                    |             |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| <b>HORIZONTAL AID</b>                                                                                                                              | <b>code</b> |
| <b>Aid for research, development and innovation activities</b>                                                                                     |             |
| aid for research and development projects: basic research                                                                                          | a1.1.1      |
| aid for research and development projects: industrial research                                                                                     | a1.1.2      |
| aid for research and development projects: experimental development works                                                                          | a1.1.3      |
| aid for R&D projects: feasibility study                                                                                                            | a1.1.4      |
| innovation aid for SME                                                                                                                             | a1.2        |
| aid for technical feasibility studies                                                                                                              | a1.3        |
| aid for process and organisational innovation in services                                                                                          | a1.4        |
| aid for innovation clusters                                                                                                                        | a1.7        |
| investment aid for research infrastructure                                                                                                         | a1.9        |
| aid for research and development activities in the fisheries and aquaculture sector                                                                | a1.10       |
| aid for projects that have been awarded a quality mark in the form of a seal of excellence                                                         | a1.11       |
| aid for Marie Skłodowska-Curie actions and verification of the correctness of the ERC project                                                      | a1.12       |
| aid included in co-financed research and development projects                                                                                      | a1.13       |
| Aid with team building                                                                                                                             | a1.14       |
| assistance related to the co-financing of projects supported by the European Defence Fund or the European Defence Industrial Development Programme | a1.15       |
| investment aid for testing and testing infrastructure                                                                                              | a1.16       |

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| <b>aid for environmental protection and energy purposes</b>                                                                                                                                                                                   |        |
| investment aid for environmental protection, including decarbonisation                                                                                                                                                                        | a2.1   |
| investment aid for earlier adaptation of companies to future EU standards, the application of higher standards than EU standards or the improvement of environmental protection in the absence of EU standards                                | a2.1.3 |
| investment aid for measures supporting energy efficiency                                                                                                                                                                                      | a2.4   |
| investment aid for projects supporting energy efficiency in buildings                                                                                                                                                                         | a2.4.1 |
| investment aid for projects supporting energy efficiency in buildings in the form of financial instruments                                                                                                                                    | a2.4.3 |
| investment aid for the promotion of energy from renewable sources, promoting hydrogen renewable and high-efficiency cogeneration                                                                                                              | a2.6.1 |
| operating aid for the promotion of energy from renewable sources                                                                                                                                                                              | a2.6.2 |
| operating aid for the promotion of renewable energy and renewable hydrogen in small-scale installations and for the promotion of renewable energy communities                                                                                 | a2.6.3 |
| aid for research or advisory services on climate, environmental and environmental issues and electricity                                                                                                                                      | a2.7   |
| aid in the form of environmental tax benefits under Directive 2003/96/EC environmental aid in the form of tax benefits                                                                                                                        | a2.8   |
| aid in the form of reductions in environmental taxes or fiscal charges                                                                                                                                                                        | a2.8.1 |
| aid for heating and cooling systems                                                                                                                                                                                                           | a2.9   |
| aid for waste management or supporting the transition to a circular economy                                                                                                                                                                   | a2.10  |
| investment aid for the remediation of environmental damage, for the reclamation of polluted areas, for the protection or restoration of biodiversity or for the implementation nature-based solutions to mitigate and adapt to climate change | a2.11  |
| assistance in the form of greenhouse gas emission allocation systems                                                                                                                                                                          | a2.13  |
| aid for carbon capture, storage and utilization                                                                                                                                                                                               | a2.14  |
| investment aid for energy infrastructure                                                                                                                                                                                                      | a2.15  |
| assistance for the security of electricity supply, including aid on ensuring the adequacy of generation capacity                                                                                                                              | a2.16  |
| assistance in the form of reductions in electricity fees for energy-intensive consumers                                                                                                                                                       | a2.17  |
| aid to reduce or avoid emissions from industrial processes                                                                                                                                                                                    | a2.18  |

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| aid to prevent or reduce pollution other than that caused by greenhouse gases                                                                                                                                                                 | a2.19   |
| investment aid for charging or refueling infrastructure                                                                                                                                                                                       | a2.20   |
| aid for the purchase and leasing of clean or zero-emission vehicles and for retrofitting vehicles                                                                                                                                             | a2.21   |
| aid for the closure of plants using coal, peat and oil shale                                                                                                                                                                                  | a2.22   |
| aid to cover exceptional costs resulting from the closure of non-competitive coal, peat and oil shale activities                                                                                                                              | a2.22.2 |
| <b>Aid for advisory services for small and medium-sized enterprises and the participation of small and medium-sized enterprises in fairs</b>                                                                                                  |         |
| investment aid for SME                                                                                                                                                                                                                        | a3.1    |
| aid for advisory services for SME                                                                                                                                                                                                             | a3.2    |
| aid for the participation of SME in fairs                                                                                                                                                                                                     | a3.3    |
| aid for costs incurred by SMEs participating in community-led local development (CLLD) projects                                                                                                                                               | a3.4    |
| aid in the form of limited amounts for SMEs benefiting from community-led local development projects (RLKS)                                                                                                                                   | a3.4.1  |
| aid to micro-enterprises in the form of public interventions for the supply of electricity, gas or heat                                                                                                                                       | a3.5    |
| aid to SMEs in the form of temporary public interventions for the supply of electricity, gas or heat produced from natural gas or electricity to mitigate the effects of price increases following Russia's war of aggression against Ukraine | a.3.6   |
| aid to compensate for the costs of support provided to disadvantaged workers                                                                                                                                                                  | a11.1   |
| aid for the employment of disabled workers in the form of wage subsidies                                                                                                                                                                      | a11.2   |
| aid for the compensation of the additional costs related to the employment of disabled workers                                                                                                                                                | a11.3   |
| Aid for training                                                                                                                                                                                                                              | a14     |
| Rescue aid                                                                                                                                                                                                                                    | a15     |
| Restructuring aid                                                                                                                                                                                                                             | a16     |
| Temporary restructuring aid                                                                                                                                                                                                                   | a16.1   |
| Aid for the damage caused by natural disasters or other exceptional occurrences                                                                                                                                                               | a17     |
| Aid granted to prevent or put an end to a major disturbance in the economy of a cross-sectoral nature                                                                                                                                         | a18     |

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| aid to compensate for the negative economic consequences of COVID-19, provided in limited amounts                                                                                                       | a18.1   |
| aid for research and development projects related to COVID-19                                                                                                                                           | a18.2   |
| aid for COVID-19 related research infrastructures and tests                                                                                                                                             | a18.3   |
| investment aid for the production of COVID-19-related products                                                                                                                                          | a18.4   |
| other COVID-19 emergency assistance                                                                                                                                                                     | a18.5   |
| aid to support the economy in the aftermath of Russia's military aggression against Ukraine through limited aid amounts                                                                                 | a18.6   |
| liquidity support for entrepreneurs affected by the war in Ukraine                                                                                                                                      | a18.7   |
| aid to cover the additional costs related to the exceptionally significant increase in natural gas and electricity prices as a result of the war in Ukraine                                             | a18.8   |
| aid for additional reductions in electricity consumption                                                                                                                                                | a18.11  |
| Aid granted to support domestic enterprises operating as part of an economic enterprise of the European interest                                                                                        | a19     |
| Aid for culture and heritage conservation                                                                                                                                                               | a20     |
| Social aid for individual consumers                                                                                                                                                                     | a21     |
| Aid in the form of risk capital                                                                                                                                                                         | a22     |
| Aid for access to finance for small and medium-sized enterprises                                                                                                                                        |         |
| Risk finance aid                                                                                                                                                                                        | a22.1   |
| Risk finance aid for SMEs in the form of tax incentives for private investors who are natural persons                                                                                                   | a22.1.1 |
| Aid for start-ups                                                                                                                                                                                       | a22.2   |
| Aid to alternative trading platforms specialising in SMEs                                                                                                                                               | a22.3   |
| aid for the costs of recognition                                                                                                                                                                        | a22.4   |
| Aid to facilitate the development of certain economic activities or of certain economic areas, where such aid does not adversely affect trading conditions to an extent contrary to the common interest | a23     |
| Aid to accelerate the deployment of renewable energy and energy storage relevant in the context of REPowerEU                                                                                            | a23.1   |

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| aid for the decarbonisation of industrial production processes through electrification or the use of renewable hydrogen or electrolytic hydrogen meeting certain conditions, and for energy efficiency measures          | a23.2        |
| aid to accelerate investments in sectors of strategic importance for the transition to a net-zero economy                                                                                                                | a23.3        |
| <b>Aid to European Territorial Cooperation</b>                                                                                                                                                                           |              |
| <u>aid for participation in projects under ETC</u>                                                                                                                                                                       | <u>a25</u>   |
| <u>aid in the form of limited amounts for participation in projects under ETC</u>                                                                                                                                        | <u>a25.1</u> |
| Investment aid for local infrastructure                                                                                                                                                                                  | a26          |
| Aid for sports and leisure activities                                                                                                                                                                                    | a27          |
| Aid included in financial products supported by the InvestEU Fund aid for projects of common interest in the field of trans-European digital communications infrastructure or awarded a Seal of Excellence quality label | a28.1        |
| aid for investments in fixed broadband networks to connect only certain eligible socio-economic drivers                                                                                                                  | a28.2        |
| aid for power generation and infrastructure                                                                                                                                                                              | a28.3        |
| aid for infrastructure and activities of a social, educational, cultural and natural heritage nature                                                                                                                     | a28.4        |
| aid for transport and transport infrastructure                                                                                                                                                                           | a28.5        |
| aid for infrastructure other than transport                                                                                                                                                                              | a28.6        |
| aid for environmental protection, including climate protection                                                                                                                                                           | a28.7        |
| aid for research, technological development, innovation and digitalisation                                                                                                                                               | a28.8        |
| Assistance in the form of financing supported by the InvestEU Fund to SMEs or small mid-caps                                                                                                                             | a28.9        |
| assistance related to commercial financial products with intermediaries supported by the InvestEU Fund                                                                                                                   | a28.10       |
| <b>B. POMOC REGIONALNA REGIONAL AID</b>                                                                                                                                                                                  |              |
| investment aid                                                                                                                                                                                                           | b1           |

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| operational aid                                                                                                                                           | b4    |
| Regional aid for urban development                                                                                                                        | b6    |
| <b>C. INNE PRZEZNACZENIE OTHER PURPOSES</b>                                                                                                               |       |
| aid to compensate for the provision of services of general economic interest or compensation for the provision of public services in the transport sector | c5    |
| <b>D. AID IN SECTORS - special earmarkings</b>                                                                                                            |       |
| <b>COAL MINING SECTOR</b>                                                                                                                                 |       |
| aid to cover exceptional costs                                                                                                                            | d3.1  |
| aid for closure                                                                                                                                           | d3.2  |
| <b>TRANSPORT SECTOR</b>                                                                                                                                   |       |
| <b>MARITIME TRANSPORT</b>                                                                                                                                 |       |
| aid to seaports                                                                                                                                           | d4.1  |
| aid to improve competitiveness                                                                                                                            | d4.2  |
| aid for the repatriation of seamen                                                                                                                        | d4.3  |
| aid for the support of short sea shipping                                                                                                                 | d4.4  |
| <b>INLAND NAVIGATION</b>                                                                                                                                  |       |
| aid for inland ports                                                                                                                                      | d12.1 |
| <b>LOTNICTWO AVIATION</b>                                                                                                                                 |       |
| investment aid to airports                                                                                                                                | d5.1  |
| start-up aid for airlines                                                                                                                                 | d5.3  |



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| operating aid to airports                                                                                                                                                                                 | d5.4  |
| social aid for air transport services to individual consumers                                                                                                                                             | d5.5  |
| <b>RAIL SECTOR</b>                                                                                                                                                                                        |       |
| aid for purchase or modernization of the rolling stock                                                                                                                                                    | d6.1  |
| aid for cancelling debts                                                                                                                                                                                  | d6.2  |
| aid for coordination of transport                                                                                                                                                                         | d6.3  |
| <b>TRANSPORT MULTIMODALNY I INTERMODALNY MULTIMODAL AND INTERMODAL TRANSPORT</b>                                                                                                                          | d7    |
| <b>ENERGY SECTOR</b>                                                                                                                                                                                      |       |
| aid for compensation for the early termination of long-term power purchase contracts termination of long-term contracts for the sale of capacity and electricity for the sale of capacity and electricity | d8    |
| <b>THE CINEMA SECTOR</b>                                                                                                                                                                                  |       |
| aid for cinematography and other audiovisual works                                                                                                                                                        | d9    |
| <b>TELECOMMUNICATIONS SECTOR</b>                                                                                                                                                                          |       |
| Permanent broadband aid                                                                                                                                                                                   | d10.1 |
| support for 4G and 5G mobile networks                                                                                                                                                                     | d10.2 |
| aid for projects of common interest in the field of trans-European digital communications infrastructure                                                                                                  | d10.3 |
| Connectivity vouchers                                                                                                                                                                                     | d10.4 |
| Other aid in the telecommunications sector                                                                                                                                                                | d10.5 |
| <b>BANKING SECTOR</b>                                                                                                                                                                                     | d11   |
| <b>Aid to European Territorial Cooperation</b>                                                                                                                                                            |       |

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| aid for participation in projects under ETC                                                                                                                                                                              | a25    |
| aid in the form of limited amounts for participation in projects under ETC                                                                                                                                               | a25.1  |
| Investment aid for local infrastructure                                                                                                                                                                                  | a26    |
| Aid for sports and leisure activities                                                                                                                                                                                    | a27    |
| Aid included in financial products supported by the InvestEU Fund aid for projects of common interest in the field of trans-European digital communications infrastructure or awarded a Seal of Excellence quality label | a28.1  |
| aid for investments in fixed broadband networks to connect only certain eligible socio-economic drivers                                                                                                                  | a28.2  |
| aid for power generation and infrastructure                                                                                                                                                                              | a28.3  |
| aid for infrastructure and activities of a social, educational, cultural and natural heritage nature                                                                                                                     | a28.4  |
| aid for transport and transport infrastructure                                                                                                                                                                           | a28.5  |
| aid for infrastructure other than transport                                                                                                                                                                              | a28.6  |
| aid for environmental protection, including climate protection                                                                                                                                                           | a28.7  |
| aid for research, technological development, innovation and digitalisation                                                                                                                                               | a28.8  |
| Assistance in the form of financing supported by the InvestEU Fund to SMEs or small mid-caps                                                                                                                             | a28.9  |
| assistance related to commercial financial products with intermediaries supported by the InvestEU Fund                                                                                                                   | a28.10 |
| <b>B. POMOC REGIONALNA REGIONAL AID</b>                                                                                                                                                                                  |        |
| investment aid                                                                                                                                                                                                           | b1     |
| operational aid                                                                                                                                                                                                          | b4     |
| Regional aid for urban development                                                                                                                                                                                       | b6     |
| <b>C. INNE PRZEZNACZENIE OTHER PURPOSES</b>                                                                                                                                                                              |        |
| aid to compensate for the provision of services of general economic interest or compensation for the provision of public services in the transport sector                                                                | c5     |
| <b>D. AID IN SECTORS - special earmarkings</b>                                                                                                                                                                           |        |

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| <b>COAL MINING SECTOR</b>                                                        |       |
| aid to cover exceptional costs                                                   | d3.1  |
| aid for closure                                                                  | d3.2  |
| <b>TRANSPORT SECTOR</b>                                                          |       |
| <b>MARITIME TRANSPORT</b>                                                        |       |
| aid to seaports                                                                  | d4.1  |
| aid to improve competitiveness                                                   | d4.2  |
| aid for the repatriation of seamen                                               | d4.3  |
| aid for the support of short sea shipping                                        | d4.4  |
| <b>INLAND NAVIGATION</b>                                                         |       |
| aid for inland ports                                                             | d12.1 |
| <b>LOTNICTWO AVIATION</b>                                                        |       |
| investment aid to airports                                                       | d5.1  |
| start-up aid for airlines                                                        | d5.3  |
| operating aid to airports                                                        | d5.4  |
| social assistance for individual consumers                                       | d5.5  |
| <b>SEKTOR KOLEJOWY      RAIL SECTOR</b>                                          |       |
| aid for purchase or modernization of the rolling stock                           | d6.1  |
| aid for cancelling debts                                                         | d6.2  |
| aid for coordination of transport                                                | d6.3  |
| <b>TRANSPORT MULTIMODALNY I INTERMODALNY MULTIMODAL AND INTERMODAL TRANSPORT</b> | d7    |
| <b>ENERGY SECTOR</b>                                                             |       |

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| aid for compensation for the early termination of long-term power purchase contracts termination of long-term contracts for the sale of capacity and electricity for the sale of capacity and electricity | d8    |
| <b>THE CINEMA SECTOR</b>                                                                                                                                                                                  |       |
| aid for cinematography and other audiovisual works                                                                                                                                                        | d9    |
| <b>TELECOMMUNICATIONS SECTOR</b>                                                                                                                                                                          |       |
| Permanent broadband aid                                                                                                                                                                                   | d10.1 |
| support for 4G and 5G mobile networks                                                                                                                                                                     | d10.2 |
| aid for projects of common interest in the field of trans-European digital communications infrastructure                                                                                                  | d10.3 |
| Connectivity vouchers                                                                                                                                                                                     | d10.4 |
| Other aid in the telecommunications sector                                                                                                                                                                | d10.5 |
| <b>BANKING SECTOR</b>                                                                                                                                                                                     | d11   |