Oxford Climate Policy Monitor 2024 Survey

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Policy Tool Name: The Act of 11 January 2018 on Electromobility and Alternative Fuels (Journal of
Laws 2023, item 875, consolidated text as amended); Ustawa o elektromobilności i paliwach
alternatywnych

Policy Tool Name: The Act of 27 April 2001, Environmental Protection Law (Journal of Laws 2024,
item 54, consolidated text as amended); Ustawa z dnia 27 kwietnia 2001 r. Prawo ochrony
środowiska112

Policy Tool Name: The Act of 17 July 2009 r. on the Management of the Emissions of Greenhouse Gases and Other Substances (Journal of Laws 2022, item 673, consolidated text as amended); Ustawa z dnia 17 lipca 2009 r. o systemie zarządzania emisjami gazów cieplarnianych i innych substancji

3. Source material link(s):

https://web.archive.org/web/20240813101218/https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU2 0220000673/U/D20220673Lj.pdf

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

Climate-related disclosure

Transition planning

□ Public procurement

5. If relevant, briefly explain how the policy tool applies or is linked to multiple domains.

<u>The Act introduces the legal basis for managing domestic emissions of greenhouse gases and other</u> <u>substances in accordance with EU obligations. The legislation introduces into Polish law three</u> <u>mechanisms arising from the Kyoto Protocol - Emissions Trading, the Clean Development Mechanism</u> <u>and Joint Implementation - obliging countries to both monitor greenhouse gas emissions and provide</u> <u>guidance on emission reductions.</u>

6. Select the category which best describes the author/issuer of the policy tool.

Head of state and/or government

□ Independent regulatory or supervisory body

Legislature

□ Judiciary

□ Ministry/Department/Agency

□ Other (Please describe)

7. Status of the policy tool
Approved, in force
• Approved, not yet in force
• Other (Please describe)
9. Year of (planned) entry into force or year of publication
2009
10. Does the policy tool have an end date?
No
○ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

The Act of 17 July 2009 on the system for managing emissions of greenhouse gases and other substances in Poland. It implements directives and decisions of the European Communities concerning the reduction of air pollutant emissions, monitoring of greenhouse gas emissions and the emission allowance trading scheme. The Act regulates the functioning of the National Emission Balancing and Forecasting System, the management of Kyoto units, and the rules for the implementation of joint implementation projects both within and outside Poland. The list of greenhouse gases and other substances covered by the management system is set out in an annex to the Act.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

• 1. Minister of Climate & Environment

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o 4 .		
o 5 .		

15. To provide contextual information, rate the capacity of Minister of Climate & Environment to undertake the policy tool's implementation and/or enforcement.

 \circ 0- No Capacity (Please explain)

• 1- Low Capacity (Please explain)

• 2- Medium Capacity (Please explain)

Information and reports to be drawn up for the needs of public administration bodies; Supervises the performance of tasks by a body dedicated to this task; Administers national emission information; Determines the manner of issuing emission allowances and departmental emission reduction plans; Manages the national cap on emissions of greenhouse gases not covered by the emission allowance trading scheme; Supervises the activities of the national operator; Determines by regulation the types of undertakings that may be implemented as joint implementation projects in the territory of the Republic of Poland

 \circ Prefer not to answer

• Not Applicable

16. To provide contextual information, rate the capacity of National Centre for Emission Balancing and Management to undertake the policy tool's implementation and/or enforcement.

 \circ 0- No Capacity (Please explain)

• 1- Low Capacity (Please explain)

• 2- Medium Capacity (Please explain) <u>The tasks of the National Centre are entrusted to the Institute</u> of

Institute for Environmental Protection in Warsaw. Its tasks include: performance of tasks related to the functioning of the National Emission Balancing and Forecasting System, including maintenance of the National Database on Emissions of Greenhouse Gases and Other Substances, management of the collection of accounts in the register of the Union under the jurisdiction of the Republic of Poland; maintenance of the list of joint implementation projects; maintenance of the list of entities authorised to verify reports; preparation of reports, statements and emission forecasts; providing opinions on monitoring plans; development of emission determination methodologies for individual types of installations or activities and methodologies for the determination of factors; administration of the greenhouse gas emission allowance trading scheme. types of installations or activities and methodologies for the determination of factors; administration of the greenhouse gas emission allowance trading scheme.

 \circ 3- High Capacity (Please explain)

 \circ Prefer not to answer

• Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded			
entities			
2. Private companies			
3. Financial institutions			
4. Small and medium-			
sized enterprises			
5. State-owned			
companies			
6. Not-for-profit			
organizations			
7. Government			
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national) 9. Government			
			9
agencies and/or departments (regional			
- e.g., state, province,			
region, metropolitan			
region)			
10. Government			
agencies and/or			
departments (local -			
e.g., county, district,			
municipality, city)			
11. Government			
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			

13. Other Text:entity using the environment - it shall be understood as:

(a) an entrepreneur within the meaning of the provisions of the Act of 6 March 2018. - Entrepreneurs' Law (Journal of Laws of 2023, item 221, 641, 803, 1414 and 2029) and a foreign entrepreneur within the meaning of the provisions of the Act of 6 March 2018 on the principles of participation of foreign entrepreneurs and other foreign persons in economic turnover on the territory of the Republic of Poland (Journal of Laws of 2022, item 470), as well as persons conducting productive activity in agriculture in the field of agricultural crops, animal husbandry or breeding, horticulture, vegetable growing, forestry and inland fishing,

(b) an organisational unit which is not an entrepreneur within the meaning of the provisions of the Act of 6 March 2018. - Entrepreneurs' Law,

(c) a natural person who is not an entity referred to in point (a) and who uses the environment to the extent that the use of the environment requires a permit;

26. In cases where entities are targeted by sector, identify the sector to which the policy tool applies.

	Mandatory	Voluntary	Not applicable
All sectors			
Agriculture, forestry, and fishing			
Mining and quarrying			
Manufacturing			
Electricity, gas, steam, and air conditioning supply			
Water supply; sewerage; waste management and remediation activities			
Construction			
Wholesale and retail trade: repair of motor vehicles and motorcycles			
Transportation and storage			
Accommodation and food service activities			
Information and communication			
Financial and insurance activities			
Real estate activities			
Professional, scientific and technical activities			
Administrative and support service activities			
Public administration and defense; compulsory social security			
Education			
Human health and social work activities			
Arts, entertainment and recreation			
Other service activities			
Activities of households as employers; undifferentiated goods-and services-			
producing activities of			

households for own		
use		
Activities of extraterritorial organizations and bodies		

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)	
Minimum revenue (Enter minimum revenue)	
Minimum assets (Enter minimum assets)	
Minimum contract value (Enter minimum contract value)	
Entity is headquartered in the jurisdiction	
Entities are subjected to disclosure or reporting requirements	

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

No

 \circ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

• Operations within jurisdiction only

Operations beyond the jurisdiction

• Not applicable

31. What are the specific obligations and conditions for entities' operations beyond the jurisdiction? Please reference the relevant section/subsection/paragraph of the policy tool.

<u>Participation in the implementation of joint implementation projects outside the territory of the</u> <u>Republic of Poland and clean development mechanism projects requires a consent issued in the form</u> <u>of an administrative decision by the minister responsible for climate issues.</u>

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

 \Box Monetary fine

□ Restriction on business activities

 \Box Voiding or setting aside of contract

□ Exclusion from government contracts

□ Award of damages or compensation

□ Penalty for senior managers

Criminal penalties

 \Box Not specified

Not applicable (e.g. in cases of voluntary tools) <u>regulation sets a policy framework for the above</u> <u>mentioned GHG emissions reduction mechanism</u>

□ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

- \circ Below average
- Average
- \circ Above average
- Not applicable

• Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

- \circ Below average
- Average
- Above average
- Not applicable
- Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

• No (If relevant, explain) regulation sets a policy framework for the above mentioned GHG emissions reduction mechanism

 \circ Yes

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

 $\circ \, \text{No}$

Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

The national system referred to in Article 6 of the Act includes the National Database on Emissions of Greenhouse Gases and Other Substances, to which entities using the environment report annually on activities causing emissions (cf. in particular Articles 6 and 7 of the AEA). The Act sets out the rules for the fulfilment of this obligation by entities using the environment.

41. Does the policy tool recommend or require periodic impact assessments?

No

Recommended

Required

43. Does the policy tool recommend or require periodic reviews?

 $\circ \operatorname{No}$

Recommended

Required

14

44. Select the option that best describes the frequency of the recommended or required periodic reviews.

0-2 years
2-5 years
5-10 years
10 or more years
Not specified
Other

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

No

 $\circ \, \text{Yes}$

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

No

 \circ Yes

Domain-Specific Questions: Disclosure Questions

What is being disclosed?

52. Are targeted entities recommended or required to disclose any of the following climate-related information? Select all that apply.

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions			
2. GHG emissions offsets or removals			
3. GHG emissions reduction targets			
4. Other climate- related targets			
5. Physical climate risk			
6. Transition risk			
7. Transition plan			

Disclosure of Greenhouse Gas (GHG) Emissions

54. Which GHG emissions must be disclosed? Select all that apply.

Carbon dioxide (CO_2)

□ Methane (CH4)

 \Box Nitrous oxide (N₂O)

□ Hydrofluorocarbons (HFCs)

□ Perfluorocarbons (PFCs)

□ Sulphur hexafluoride (SF6)

□ Nitrogen trifluoride (NF3)

 \Box Carbon dioxide equivalent (CO₂e)

55. Are entities recommended or required to disclose gross emissions?

No

 \circ Recommended

 \circ Required

56. Are entities recommended or required to disclose net emissions?
No
 Recommended
○ Required
57. What Scope of emissions must be disclosed? Select all that apply.
Scope 1 emissions
Scope 2 emissions
□ Scope 3 emissions, relevant or material
□ Scope 3 emissions, a specified proportion of coverage (Please describe)
□ Scope 3 emissions, all
□ Not specified
58. Are entities recommended or required to discloseGHG emissionsaccounting methodologies or standards?
GHG emissions
59. Does the policy tool recommend or require the GHG inventory be third-party verified?
○ No
• Recommended
 Required

60. If necessary, provide additional clarification to the above responses aboutgreenhouse gas (GHG) emissions disclosure.

Other disclosures

105. Are targeted entities recommended or required to disclose any other climate-related information? Select all that apply.

	Required	Recommended	Neither recommended nor required
1. Climate-related opportunities			
2. Remuneration based on achieving climate-related goals			
3. Taxonomies			
4. Capital allocation and/or expenditure plans (in the context of climate change)			
5. Due diligence			
6. Assumptions and Dependencies			
7. Data limitations of scenario analyses			
8. Financial implications of climate-related matters (e.g., integration of climate- related disclosures into financial accounting standards)			
9. Stewardship (e.g., whether stewardship codes are in place, how entities vote in shareholder meetings, etc.)			
10. ESG methodologies and criteria (in the case of service providers)			
11. Asset planning or ownership in the context of climate change			
12. Sectoral investment policies			
13. Climate-related lobbying and/or policy engagement			
14. Locked-in emissions or information on			

emissive assets with long lifespans		
15. Dirty asset divestiture		
16. Nature-related		
impacts		
17. Just transition indicators		

Standards, Frameworks, and Guidelines

125. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. IFRS S1			
2. IFRS S2			
3. Task Force on			
Climate-related			
Financial Disclosures			
(TCFD)			
4. GHG Protocol			
Corporate Accounting			
and Reporting			
Standard			
5. GHG Protocol			
Corporate Value Chain			
(Scope 3) Accounting			
and Reporting			
Standard			
6. CDP (formerly			
known as Climate			
Disclosure Project)			
reporting framework			
7. International			
Integrated Reporting			
Framework 8. Global Reporting			
Initiative (GRI)			
9. Sustainability			
Accounting Standards			
Board (SASB)			
10. European			
Sustainability			
Reporting Standards			
(ESRS)			
11. Taskforce on			
Nature-related			
Financial Disclosures			
(TNFD)			
12. Partnership for			
Carbon Accounting			
Financials (PCAF)			
13. Glasgow Financial			
Alliance for Net Zero			
(GFANZ) 14. Other			

Additional Important Information

128. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

No

Recommended

• Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

No

Recommended

 \circ Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

No

Recommended

 \circ Required

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan			
Develop financial plans for the implementation of their transition plan			
Integrate climate- related matters into their financial accounting			
Incorporate climate change considerations into their investment decision making and/or asset planning			
Incorporate climate change considerations into their capital allocation and/or expenditure plans			
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans			

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain			
engagement			
Investor engagement			
Consumer			
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			
structure for transition			
and verification			
Climate-related			
financial incentives for			
employees and board			
members			

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

No

 $\circ \, \text{Recommended}$

Required

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1			
IFRS S2			
Task Force on Climate-related Financial Disclosures (TCFD)			
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans			
International Integrated Reporting Framework			
Global Reporting Initiative (GRI)			
Sustainability Accounting Standards Board (SASB)			
Science Based Targets initiative (SBTi)			
Science Based Targets initiative (SBTi) Net Zero Standard			
European Sustainability Reporting Standards (ESRS)			
Other			

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: The Act of 12 June 2015 on greenhouse gases emissions trading system (Journal of Laws 2023, item 589, consolidated text as amended); Ustawa z dnia 12 czerwca 2015 r. o systemie handlu uprawnieniami do emisji gazów cieplarnianych

3. Source material link(s):

https://web.archive.org/web/20240813122017/https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU2 0150001223/U/D20151223Lj.pdf

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

Climate-related disclosure

Transition planning

□ Public procurement

5. If relevant, briefly explain how the policy tool applies or is linked to multiple domains.

The Act regulates: the competences of Polish public administration bodies; the management of accounts in the Union registry; the details of obtaining a greenhouse gas emissions permit or; administrative fines for breaches of obligations. It also contains provisions on emissions trading of selected greenhouse gases applicable to all participants in the scheme, i.e. operators of installations and aircraft operators: obligations to monitor emissions, reporting, carbon accounting, and also defines sanctions for non-compliance.

- 6. Select the category which best describes the author/issuer of the policy tool.
- Head of state and/or government

□ Independent regulatory or supervisory body

Legislature

□ Judiciary

□ Ministry/Department/Agency

 \Box Other (Please describe)

7. Status of the policy tool
Approved, in force
• Approved, not yet in force
• Other (Please describe)
9. Year of (planned) entry into force or year of publication
2015
10. Does the policy tool have an end date?
No
• Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

The Act contains provisions regulating emissions trading of selected greenhouse gases applicable to all participants in the scheme, i.e. operators of installations and aircraft operators. The Act sets out the obligations of participants in the scheme, e.g. with regard to emissions monitoring, reporting obligations, carbon accounting obligations, and also defines sanctions for non-compliance. It also sets out the principles for the operation of the system, rules for the allocation of emission allowances and defines the tasks of the public administration authorities in connection with the administration of the system and the control of compliance with the obligations of the participants in the system.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

• 1. Minister of Climate and Environment

• 2. Environmental Protection Inspection Authority

• 3. and the Polish Centre for Accreditation

o 4. o 5.

15. To provide contextual information, rate the capacity of Minister of Climate and Environment to undertake the policy tool's implementation and/or enforcement.

0- No Capacity (Please explain)

 \circ 1- Low Capacity (Please explain)

2- Medium Capacity (Please explain)

• 3- High Capacity (Please explain) <u>The minister responsible for climate affairs:</u>

(1) shall be the competent authority to carry out the tasks arising from:

(a) Commission Regulation (EU) No 1031/2010 of 12 November 2010.

(b) Commission Regulation (EU) 2018/2067,

(c) Commission Regulation (EU) 2018/2066.

(d) Commission Regulation (EU) 2019/1122,

(e) Commission Delegated Regulation (EU) 2019/331 of 19 December 2018.

(f) Commission Delegated Regulation (EU) 2019/1603 of 18 July 2019.

2) act as the contact point referred to in Article 70(2) of Commission Regulation (EU) 2018/2067;

3) carry out the coordination referred to in Article 10 of Commission Regulation (EU) 2018/2066.

(4) The minister responsible for climate matters in matters decided under the Act shall be a higher level authority.

 \circ Prefer not to answer

• Not Applicable

16. To provide contextual information, rate the capacity of Environmental Protection Inspection Authority to undertake the policy tool's implementation and/or enforcement.

 \circ 0- No Capacity (Please explain)

1- Low Capacity (Please explain)

2- Medium Capacity (Please explain)

• 3- High Capacity (Please explain) <u>The Environmental Protection Inspection Authority performs</u> <u>tasks concerning the control of compliance with the regulations on emissions covered by the system</u> <u>and the estimation of the size of these emissions; the Chief Inspector of Environmental Protection</u> performs tasks related to emissions from aircraft operations - in the case of aircraft operators not based in the territory of the Republic of Poland.

• Prefer not to answer

Not Applicable

17. To provide contextual information, rate the capacity of and the Polish Centre for Accreditation to undertake the policy tool's implementation and/or enforcement.

• 0- No Capacity (Please explain) <u>Polskie Centrum Akredytacji (Polish Centre for Accreditation),</u> acting on the basis of the Act of 13 April 2016 on conformity assessment and market supervision systems (Journal of Laws of 2022, item 1854), is a national accreditation body referred to in Article 55(1) of Commission Regulation (EU) 2018/2067 and performs the tasks of that body as defined in that Regulation.

• 1- Low Capacity (Please explain)

2- Medium Capacity (Please explain)

 \circ 3- High Capacity (Please explain)

- Prefer not to answer
- Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded			
entities			
2. Private companies			
3. Financial institutions			
4. Small and medium-			
sized enterprises			
5. State-owned			
companies			
6. Not-for-profit			
organizations			
7. Government			
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national)			
9. Government			
agencies and/or			
departments (regional			
- e.g., state, province, region, metropolitan			
region)			
10. Government			
agencies and/or			
departments (local -			
e.g., county, district,			
municipality, city)			
11. Government			
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			

26. In cases where entities are targeted by sector, identify the sector to which the policy tool applies.

	Mandatory	Voluntary	Not applicable
All sectors			
Agriculture, forestry, and fishing			
Mining and quarrying			
Manufacturing			
Electricity, gas, steam, and air conditioning supply			
Water supply; sewerage; waste management and remediation activities			
Construction			
Wholesale and retail trade: repair of motor vehicles and motorcycles			
Transportation and storage			
Accommodation and food service activities			
Information and communication			
Financial and insurance activities			
Real estate activities			
Professional, scientific and technical activities			
Administrative and support service activities			
Public administration and defense; compulsory social security			
Education			
Human health and social work activities			
Arts, entertainment and recreation			
Other service activities			
Activities of households as employers; undifferentiated goods-and services-			
producing activities of			

households for own		
use		
Activities of extraterritorial organizations and bodies		

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)
Minimum revenue (Enter minimum revenue)
Minimum assets (Enter minimum assets)
Minimum contract value (Enter minimum contract value)
Entity is headquartered in the jurisdiction
Entities are subjected to disclosure or reporting requirements
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28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

No

 $\circ \, \text{Yes}$

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

• Operations within jurisdiction only

• Operations beyond the jurisdiction

 \circ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

Monetary fine If the operator operates an installation without the permit referred to in Article 51, he shall be subject to an administrative fine of PLN 50 000.; An administrative fine of PLN 50 000 shall be imposed on: 1) the operator of the installation, 2) the aircraft operator, 3) an aircraft operator referred to in Article 1(1) or Article 2(2) of Commission Regulation (EU) 2019/1603, with respect to flights of aircraft indicated in Article 2(1) of that Regulation - who has failed to deliver the report referred to in Article 80(3) or the verification report referred to in Article 84(1) to the National Centre within the deadline set out in Article 86(1). (2) Where the report and the verification report are delivered to the National Centre by 15 April, the administrative penalty shall be 10% of the penalty referred to in Article 59(1) who has not submitted the information and documents referred to in Article 25(1) and (2) of Commission Regulation (EU) 2019/331 by the deadline shall be subject to an administrative fine of PLN 5,000. Restriction on business activities <u>Ban on air operations (art. 109) (1)</u> Within 30 days from the date on which the decision on the imposition of an administrative fine has become definitive, the <u>Inspection Authority shall provide the Minister responsible for climate matters with information on</u> aircraft operators who have failed to: 1) prepare and submit for approval, in accordance with Article 74 and Article 75(1), a monitoring plan for emissions from aviation operations or a simplified monitoring plan for emissions from aviation operations or submit the application referred to in Article 76(2); 2. the emissions inventory referred to in Article 92.

□ Voiding or setting aside of contract

□ Exclusion from government contracts

□ Award of damages or compensation

□ Penalty for senior managers

Criminal penalties

 \Box Not specified

□ Not applicable (e.g. in cases of voluntary tools)

□ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

• Below average

Average

 \circ Above average

• Not applicable

• Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

• Below average

 \circ Average

• Above average

Not applicable

Unknown or prefer not to answer
37. Have the climate-specific provisions in this instrument ever been enforced?
No (If relevant, explain)
Yes
38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

 $\circ \ No$

Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

<u>Article 7a</u>

The scheme is administered by the National Balancing and Emissions Management Centre (KOBiZE).

The KOBiZE is the administrator of the EU Emission Trading Scheme in Poland, including the maintenance of the Polish part of the EU Emission Allowance Register (Art. 12). It maintains the National Base in which data on emissions of greenhouse gases and other substances are collected (Art. 17). Collects accurate information from data submitted by entities as part of annual reporting; performs annual national inventories of greenhouse gas and other substance emissions (Art. 26e, Art. 34, Art. 42). KOBiZE evaluates the monitoring methodologies for installations and aircraft operations (Art. 29 f, Art. 77).

38

41. Does the policy tool recommend or require periodic impact assessments?

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

 $\circ \ No$

Yes

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

(Art. 5 p. 1) The provincial environmental inspector shall be competent to control compliance with the provisions on emissions covered by the system and to estimate the volume of such emissions taking into account the provisions of the Act due to:

(a) the place of introduction into the environment of the greenhouse gases covered by the system as specified in the permit for the performance of tasks related to emissions from the installation.
 (b) the seat or residence of the aircraft operator on the territory of the Republic of Poland - in matters concerning the performance of tasks related to emissions from aviation operations;

<u>Chapter 9 - The greenhouse gas emissions permit is issued by the competent environmental</u> <u>authority: mayor/president of the city</u>

starost; (provincial assembly; provincial marshal; voivod; Minister of Climate and Environment; General Director for Environmental Protection; ------

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

No

 $\circ \, \text{Yes}$

Domain-Specific Questions: Disclosure Questions

What is being disclosed?

52. Are targeted entities recommended or required to disclose any of the following climate-related information? Select all that apply.

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions			
2. GHG emissions offsets or removals			\checkmark
3. GHG emissions reduction targets			
4. Other climate- related targets			
5. Physical climate risk			
6. Transition risk			
7. Transition plan			

Disclosure of Greenhouse Gas (GHG) Emissions

54. Which GHG emissions must be disclosed? Select all that apply.

Carbon dioxide (CO₂)

Methane (CH4)

Nitrous oxide (N₂O)

Hydrofluorocarbons (HFCs)

Perfluorocarbons (PFCs)

Sulphur hexafluoride (SF6)

□ Nitrogen trifluoride (NF3)

 \Box Carbon dioxide equivalent (CO₂e)

55. Are entities recommended or required to disclose gross emissions?

 $\circ \operatorname{No}$

Recommended

Required

56. Are entities recommended or required to disclose net emissions?
No
 Recommended
• Required
57. What Scope of emissions must be disclosed? Select all that apply.
□ Scope 1 emissions
C Scope 2 emissions
□ Scope 3 emissions, relevant or material
□ Scope 3 emissions, a specified proportion of coverage (Please describe)
□ Scope 3 emissions, all
Not specified
58. Are entities recommended or required to discloseGHG emissionsaccounting methodologies or standards?
GHG emissions
59. Does the policy tool recommend or require the GHG inventory be third-party verified?
○ No
 Recommended
• Required

60. If necessary, provide additional clarification to the above responses aboutgreenhouse gas (GHG) emissions disclosure.

Disclosure of Greenhouse Gas (GHG) Emissions Reduction Targets

67. Which of the following targets, or data related to targets, does the policy tool request entities disclose? Select any of the following which apply:

	Recommended	Required	Neither recommended nor required
An absolute emissions reduction target			
An intensity-based emissions reduction target			
A net zero target			
Targets covering non- carbon GHG emissions			
A Scope 3 emissions target			
A target derived using a sectoral decarbonization approach			
Interim targets			
A target timeframe (e.g. by 2040)			
A baseline year from which progress is measured			
A level of ambition for emissions reductions (e.g. 80% reduction)			

68. Does the policy tool recommend or require entities to disclose their progress in achieving their emissions reductions targets?

No

 \circ Recommended

Required

Other disclosures

105. Are targeted entities recommended or required to disclose any other climate-related information? Select all that apply.

	Required	Recommended	Neither recommended nor required
1. Climate-related opportunities			
2. Remuneration based on achieving climate-related goals			
3. Taxonomies			
4. Capital allocation and/or expenditure plans (in the context of climate change)			
5. Due diligence			
6. Assumptions and Dependencies			
7. Data limitations of scenario analyses			
8. Financial implications of climate-related matters (e.g., integration of climate- related disclosures into financial accounting standards)			
9. Stewardship (e.g., whether stewardship codes are in place, how entities vote in shareholder meetings, etc.)			
10. ESG methodologies and criteria (in the case of service providers)			
11. Asset planning or ownership in the context of climate change			
12. Sectoral investment policies			
13. Climate-related lobbying and/or policy engagement			
14. Locked-in emissions or information on			

emissive assets with long lifespans		
15. Dirty asset divestiture		
16. Nature-related		
impacts		
17. Just transition indicators		

Standards, Frameworks, and Guidelines

125. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. IFRS S1			
2. IFRS S2			
3. Task Force on			
Climate-related			
Financial Disclosures			
(TCFD)			
4. GHG Protocol			
Corporate Accounting			
and Reporting			
Standard			
5. GHG Protocol			
Corporate Value Chain			
(Scope 3) Accounting			
and Reporting			
Standard			
6. CDP (formerly			
known as Climate			
Disclosure Project)			
reporting framework			
7. International			
Integrated Reporting			
Framework 8. Global Reporting			
Initiative (GRI)			9
9. Sustainability			
Accounting Standards			9
Board (SASB)			
10. European			
Sustainability			
Reporting Standards			
(ESRS)			
11. Taskforce on			
Nature-related			
Financial Disclosures			
(TNFD)			
12. Partnership for			
Carbon Accounting			
Financials (PCAF)			
13. Glasgow Financial			
Alliance for Net Zero			
(GFANZ)			
14. Other			

Additional Important Information

128. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

No

Recommended

 \circ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

No

Recommended

 \circ Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

No

 \circ Recommended

 \circ Required

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan			
Develop financial plans for the implementation of their transition plan			
Integrate climate- related matters into their financial accounting			
Incorporate climate change considerations into their investment decision making and/or asset planning			
Incorporate climate change considerations into their capital allocation and/or expenditure plans			
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans			

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain			
engagement			
Investor engagement			
Consumer			
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			
structure for transition			
and verification			
Climate-related			
financial incentives for			
employees and board			
members			

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

No

 $\circ \, \text{Recommended}$

Required

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1			
IFRS S2			
Task Force on Climate-related Financial Disclosures (TCFD)			
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans			
International Integrated Reporting Framework			
Global Reporting Initiative (GRI)			
Sustainability Accounting Standards Board (SASB)			
Science Based Targets initiative (SBTi)			
Science Based Targets initiative (SBTi) Net Zero Standard			
European Sustainability Reporting Standards (ESRS)			
Other			

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: The Act of 20 February 2015 on Renewable Energy Sources 'RES Act' (Journal of Laws 2023, item 1436, consolidated text as amended); Ustawa z dnia 20 lutego 2015 r. o odnawialnych źródłach energii

3. Source material link(s):

https://web.archive.org/web/https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20010630639/U/D2 0010639Lj.pdf

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

□ Climate-related disclosure

Transition planning

□ Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

Head of state and/or government

□ Independent regulatory or supervisory body

Legislature

□ Judiciary

□ Ministry/Department/Agency

□ Other (Please describe)

7. Status of the policy tool

Approved, in force

Approved, not yet in force

• Other (Please describe)

9. Year of (planned) entry into force or year of publication

<u>2015</u>

0. Does the policy tool have an end date?
) No
Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

The policy tool obliges the companies to act in accordance with the procedure specified in the policy with regard to the development of RES installations. It also specifies the rules of public support for such installations and the obligations that the above-mentioned companies have to fulfil with regard to the operation of their businesses.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

I. Minister of Climate and Environment

2.
3.
4.
5.

15. To provide contextual information, rate the capacity of Minister of Climate and Environment to undertake the policy tool's implementation and/or enforcement.

 \circ 0- No Capacity (Please explain)

• 1- Low Capacity (Please explain)

• 2- Medium Capacity (Please explain) <u>The Minister of Climate issues ordinances on the basis of the RES Act and is responsible for controlling the activities of the President of the Energy Regulatory</u> Authority (Prezes Urzędu Regulacji Energetyki) - on the basis of reports.

• 3- High Capacity (Please explain)

 \circ Prefer not to answer

Not Applicable

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

Mandatory	Voluntary	Not targeted
\checkmark		
_		

26. In cases where entities are targeted by sector, identify the sector to which the policy tool applies.

	Mandatory	Voluntary	Not applicable
All sectors			
Agriculture, forestry, and fishing			
Mining and quarrying			
Manufacturing			
Electricity, gas, steam, and air conditioning supply			
Water supply; sewerage; waste management and remediation activities			
Construction			
Wholesale and retail trade: repair of motor vehicles and motorcycles			
Transportation and storage			
Accommodation and food service activities			
Information and communication			
Financial and insurance activities			
Real estate activities			
Professional, scientific and technical activities			
Administrative and support service activities			
Public administration and defense; compulsory social security			
Education			
Human health and social work activities			
Arts, entertainment and recreation			
Other service activities			
Activities of households as employers; undifferentiated goods-and services-			
producing activities of			

households for own		
use		
Activities of extraterritorial organizations and bodies		

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

	Publicly-traded entities
Minimum number of employees (Enter min	
number of full-time employees - FTEs)	
Minimum revenue (Enter minimum revenue)	
Minimum assets (Enter minimum assets)	
Minimum contract value (Enter minimum	
contract value)	
Entity is headquartered in the jurisdiction	
Entities are subjected to disclosure or reporting	The only criterion is the ownership of a RES
requirements	installation.

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

No

 \circ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

• Operations within jurisdiction only

• Operations beyond the jurisdiction

• Not applicable

31. What are the specific obligations and conditions for entities' operations beyond the jurisdiction? Please reference the relevant section/subsection/paragraph of the policy tool.

The Act applies to any entity with an RES installation in Poland, regardless of whether the entity is Polish or foreign. All entities with an RES installation must comply with the Act. The auction conducted by the President of ERO (Prezes Urzędu Regulacji Energetyki) may be attended by generators of electricity from RES in RES installations located outside the territory of the Republic of Poland and outside the area of the exclusive economic zone. A condition for a generator of electricity from renewable energy sources in a RES installation located outside the territory of the Republic of Poland and outside the area of the exclusive economic zone to participate in an auction is: 1) conclusion of an intergovernmental agreement between the Republic of Poland and the state on the territory of which the installation will be located, guaranteeing reciprocity of use of the support system for electricity generation from renewable energy sources; 2) ensuring the possibility of physical transmission of electricity to the transmission grid in the territory of the Republic of Poland from the country in which the installation is located. (Article 73 p. 8-12 of the RES Act)

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

Monetary fine <u>Articles 168-170 of the RES Act</u>

Restriction on business activities <u>Articles 14, 30 and 72a of the RES Act</u>

□ Voiding or setting aside of contract

□ Exclusion from government contracts

 $\hfill\square$ Award of damages or compensation

Penalty for senior managers<u>Article 172 of the RES Act</u>

□ Criminal penalties

□ Not specified

□ Not applicable (e.g. in cases of voluntary tools)

□ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

 \circ Below average

 \circ Average

• Above average

Not applicable

 \circ Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

 Below average • Average • Above average • Not applicable • Unknown or prefer not to answer 37. Have the climate-specific provisions in this instrument ever been enforced? • No (If relevant, explain) Not applicable \circ Yes 39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool? $\circ No$ Yes 40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

International cooperation in the field of RES involves the transfer of a certain amount of electricity generated in RES installations between the Republic of Poland and other Member States of the European Union, the Swiss Confederation or Member States of the European Free Trade Association (EFTA) - parties to the agreement on the European Economic Area - in a given year. The minister responsible for climate issues shall send information on the statistical transfer to the European Commission. (Articles 161-162 of the RES Act).

41. Does the policy tool recommend or require periodic impact assessments?

No

- \circ Recommended
- \circ Required

43. Does the policy tool recommend or require periodic reviews?
No
Recommended
Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

 $\circ \ \text{No}$

Yes

46. Describe the mechanisms for enhancing regulatory coordination with subnational governments. Reference the relevant section/subsection/paragraph of the policy tool where mechanisms for coordination with subnational governments are set.

<u>The main coordinating authority is the President of the Regulatory Office (Prezes Urzędu Regulacji</u> <u>Energetyki). In some cases – mainly biogas there is another authority responsible for maintance of the</u> <u>generators register - Director of the National Support Centre for Agriculture (Dyrektor Krajowego</u> <u>Ośrodka Wsparcia Rolnictwa). Abovementioned entities have multiple obligations specified in the all</u> <u>of entire RES Act.</u>

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

No

 \circ Yes

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

No

Recommended

 \circ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

No

Recommended

 \circ Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

No

 \circ Recommended

 \circ Required

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan			
Develop financial plans for the implementation of their transition plan			
Integrate climate- related matters into their financial accounting			
Incorporate climate change considerations into their investment decision making and/or asset planning			
Incorporate climate change considerations into their capital allocation and/or expenditure plans			
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans			

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain			
engagement			
Investor engagement			
Consumer			
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			
structure for transition			
and verification			
Climate-related			
financial incentives for			
employees and board			
members			

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

No

 \circ Recommended

• Required

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1			
IFRS S2			
Task Force on Climate-related Financial Disclosures (TCFD)			
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans			
International Integrated Reporting Framework			
Global Reporting Initiative (GRI)			
Sustainability Accounting Standards Board (SASB)			
Science Based Targets initiative (SBTi)			
Science Based Targets initiative (SBTi) Net Zero Standard			
European Sustainability Reporting Standards (ESRS)			
Other			

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

The Act provides for support mechanisms for the development of renewable energy sources (e.g. RES auctions specified in Articles 72, 78). It also established an obligation for RES installations to be registered in the relevant registers kept by the Polish authorities. At the same time, reporting

obligations were introduced for entities owning RES installations. The modernisation of generation facilities was regulated in order to ensure the most effective development of RES technology.

Policy Tool Name: The Act of 20 May 2016 on Energy Efficiency (Journal of Laws 2024, item 1047, consolidated text as amended); Ustawa dnia 20 maja 2016 r. o efektywności energetycznej

3. Source material link(s):

https://web.archive.org/web/isap.sejm.gov.pl/isap.nsf/DocDetails.xsp?id=WDU20160000831

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

□ Climate-related disclosure

Transition planning

Public procurement

5. If relevant, briefly explain how the policy tool applies or is linked to multiple domains.

Reducing energy demand is one of the fundamentals of the energy union.

Improving energy efficiency in the energy supply chain (including during

generation, transmission, distribution and final consumption of energy) has positive effects on the environment and, in addition

has a positive impact on improving energy security by reducing dependence on energy imports from outside the EU, lowering energy costs for households

and businesses, and alleviating energy poverty. The commented law transposes (implements) into the Polish legal order DirectiveParliament and Council 2012/27/EU of 25.10.2012 on energy efficiency.

Energy efficiency, amending Directives 2009/125/EC and 2010/30/EU and repealing Directives 2004/8/EC and 2006/32/EC (Official Journal of the EU L of 2012 No. 315, p. 1), which establishes a common framework of

framework of measures to promote energy efficiency in the EU. This directive

ensures the implementation of the energy union's main goals of increasing energy efficiency (by 20% by 2020 and by at least 32.5% by 2030), and

creates the conditions for further energy efficiency improvements beyond these deadlines. in the case of public procurement, guidelines have been introduced on how to take into account the energy efficiency criterion in the public procurement process.

6. Select the category which best describes the author/issuer of the policy tool.

 \Box Head of state and/or government

□ Independent regulatory or supervisory body

□ Legislature □ Judiciary Ministry/Department/Agency □ Other (Please describe) 7. Status of the policy tool Approved, in force • Approved, not yet in force • Other (Please describe) 9. Year of (planned) entry into force or year of publication 10. Does the policy tool have an end date? No Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

The act implements Directive 2018/2002/EU. The purpose of the draft law is to create a basis in the national legal order for the new solutions provided for in Directive 2018/2002/EU aimed at achieving the national final energy savings target at the end of 2030.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

o 1.	
o 2 .	
o 3 .	
o 4.	
o 5 .	

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded			
entities			
2. Private companies			
3. Financial institutions			
4. Small and medium-			
sized enterprises			
5. State-owned			
companies			
6. Not-for-profit			
organizations			
7. Government			
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national)			
9. Government			
agencies and/or			
departments (regional			
- e.g., state, province, region, metropolitan			
region)			
10. Government			
agencies and/or			
departments (local -			
e.g., county, district,			
municipality, city)			
11. Government			
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			

13. Other Text:Among others, suppliers of electricity, heat or natural gas to end users and all large entrepreneurs (i.e., excluding small and medium-sized enterprises) regardless of industry and consumption of electricity, heat or natural gas.

26. In cases where entities are targeted by sector, identify the sector to which the policy tool applies.

	Mandatory	Voluntary	Not applicable
All sectors			
Agriculture, forestry, and fishing			
Mining and quarrying			
Manufacturing			
Electricity, gas, steam, and air conditioning supply			
Water supply; sewerage; waste management and remediation activities			
Construction			
Wholesale and retail trade: repair of motor vehicles and motorcycles			
Transportation and storage			
Accommodation and food service activities			
Information and communication			
Financial and insurance activities			
Real estate activities			
Professional, scientific and technical activities			
Administrative and support service activities			
Public administration and defense; compulsory social security			
Education			
Human health and social work activities			
Arts, entertainment and recreation			
Other service activities			
Activities of households as employers; undifferentiated goods-and services-			
producing activities of			

households for own		
use		
Activities of extraterritorial organizations and bodies		

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)	
Minimum revenue (Enter minimum revenue)	
Minimum assets (Enter minimum assets)	
Minimum contract value (Enter minimum contract value)	
Entity is headquartered in the jurisdiction	
Entities are subjected to disclosure or reporting requirements	

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

 $\circ \, \text{No}$

Yes

29. Describe the available opt-out provisions (e.g. "comply or explain"), referencing the relevant section/subsection/paragraph of the policy tool.

Among others, regulations provide an additional chapter regulating the rules for conducting an energy audit of enterprises. Owners of micro, small and medium-sized enterprises and entrepreneurs with an energy management system or environmental management system, under which an energy audit of the enterprise has already been carried out, will be exempt from the obligation to undergo an energy audit.

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

• Operations within jurisdiction only

 \circ Operations beyond the jurisdiction

Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

Monetary fine <u>depends of violation</u>, up to 3 mln PLN; when determining the amount of fines, , the <u>Head of the Energy Regulatory Authority takes into account the scope of violations</u>, the repetition of <u>violations and the financial capacity of the penalized entity</u>.

□ Restriction on business activities

□ Voiding or setting aside of contract

□ Exclusion from government contracts

 $\hfill\square$ Award of damages or compensation

□ Penalty for senior managers

□ Criminal penalties

 \Box Not specified

□ Not applicable (e.g. in cases of voluntary tools)

□ Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

- Below average
- Average
- Above average
- \circ Not applicable

• Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

• Below average

• Average

• Above average

• Not applicable

• Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

• No (If relevant, explain)

 \circ Yes

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

 $\circ \, \text{No}$

Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

<u>Article 35a - Data collected in the central register of final energy savings run by the Institute for</u> <u>Environmental Protection.</u>

41. Does the policy tool recommend or require periodic impact assessments?

No

 \circ Recommended

• Required

43. Does the policy tool recommend or require periodic reviews?

No

 \circ Recommended

• Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

No

 $\circ \, {\rm Yes}$

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

 $\circ No$

Yes

48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

<u>Financial instruments were created to finance energy efficiency improvement measures (under programs of the National Fund for Environmental Protection and Water Management).</u> <u>https://web.archive.org/web/20240819145118/https://www.gov.pl/web/aktywa-panstwowe/instrumenty-finansowe-sluzace-finansowaniu-srodkow-poprawy-efektywnosci-energetycznej</u>

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

No

Recommended

 \circ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

No

Recommended

Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

No

Recommended

 \circ Required

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan			
Develop financial plans for the implementation of their transition plan			
Integrate climate- related matters into their financial accounting			
Incorporate climate change considerations into their investment decision making and/or asset planning			
Incorporate climate change considerations into their capital allocation and/or expenditure plans			
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans			

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain			
engagement			
Investor engagement			
Consumer			
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			
structure for transition			
and verification			
Climate-related			
financial incentives for			
employees and board			
members			

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

No

 $\circ \, \text{Recommended}$

Required

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1			
IFRS S2			
Task Force on Climate-related Financial Disclosures (TCFD)			
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans			
International Integrated Reporting Framework			
Global Reporting Initiative (GRI)			
Sustainability Accounting Standards Board (SASB)			
Science Based Targets initiative (SBTi)			
Science Based Targets initiative (SBTi) Net Zero Standard			
European Sustainability Reporting Standards (ESRS)			
Other			

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Domain-Specific Questions: Public Procurement Questions

200. Does the policy tool allow, recommend, or require the alignment of public procurement spending with national and/or subnational climate targets?

No

 \circ Allowed and/or recommended

Required

202. Does the policy tool set targets in relation to climate-aligned procurement? Select all that apply.

	Allowed/recommended	Required	Not applicable
A minimum percentage of tenders/contracts which must include climate-related criteria			
A minimum number of climate-related criteria to be included in purchases/tenders			
A minimum value of procurement spend which must include climate-related criteria			
A maximum amount of greenhouse gas emissions associated with tenders/contracts (i.e. a carbon ceiling/envelope)			
Targets for the reduction of fossil fuel energy consumption associated with tenders/contracts			
Targets for the procurement of products which have a third-party sustainability certification/ ecolabel/ voluntary sustainability standard			
Other (Please describe and reference the section/subsection/paragraph of the policy tool relevant to other climate-aligned procurement targets) Other Text:			

<u>Other Text:</u>

Procurement Cycle

204. Does the policy tool make recommendations or allowances or set requirements related to climate change mitigation at the procurement planning stage? Select all that apply.

Allowed/	Required	Not applicable
recommended		
	recommended	recommended Image: constraint of the second se

Life-cycle or Whole-life Costing

217. Does the policy tool recommend or require the use of life-cycle costing or whole-life costing to capture climate-related impacts (e.g. energy or fuel consumption, monetized emissions or other environmental costs, end-of-life costs, etc)?

No

• Allow and/or recommend

• Require

Tendering or Solicitation Stage

222. Does the policy tool make allowances, recommendations or set requirements at the tendering or solicitation stage? Select all that apply.

	Allowed/recommended	Required	Not applicable
Exclusion or debarment grounds based on compliance with climate obligations			
Qualification or selection criteria related to climate change			
Including climate or environmental considerations when calculating value for money, including through the use of life- cycle or whole-life costing			
Technical specifications (e.g. setting minimum levels of energy efficiency or maximum product carbon emissions)			
Contract award criteria or value for money evaluation frameworks (e.g. minimum scores/performance levels under climate- related criteria, preferences for climate or sustainable products)			
Other procurement stage allowances, recommendations or requirements			

Contract Performance

249. Does the policy tool make allowances, recommendations or set requirements at the contract performance stage (e.g. contract clauses, key performance indicators or conditions which must be included to monitor and report on emissions or other metrics)?

● No
 Allowed and/or recommended
○ Required
Monitoring and Reporting
252. Does the policy tool include allowances, recommendations or requirements to monitor and/or report upon climate-aligned procurement?
No
 Allowed and/or recommended
• Required

Standards, Frameworks, and Guidelines

262. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. Paris Agreement			
2. The jurisdiction's Nationally Determined Contribution (NDC)			
3. IFRS S1			
4. IFRS S2			
5. Task Force on Climate- related Financial Disclosures (TCFD)			
6. GHG Protocol Corporate Accounting and Reporting Standard			
7. GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard			
8. CDP (formerly known as Climate Disclosure Project) reporting framework			
9. Science Based Targets initiative (SBTi)			
10. Science Based Targets initiative (SBTi) Net Zero Standard			
11. United Nations Sustainable Development Goals (SDGs)			
12. ISO 20400 Sustainable Procurement			
13. EU Green Public Procurement criteria and guidance			
14. UNEP Sustainable Public Procurement Implementation Guidelines			
15. OECD MAPS - Supplementary Module on Sustainable Public Procurement			
16. Asian Development Bank Guidelines for Sustainable Procurement			
17. African Development Bank Sustainable Public Procurement Guidance Note			

18. Inter-American		\checkmark
Development Bank Green		
Procurement Guidelines		
19. EDBR Project		
Requirements/Environmental		
and Social Action Plan		
20. World Bank		
Environmental and Social		
Framework		
21. Other		

Additional Important Information

265. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Policy Tool Name: The Act of 11 January 2018 on Electromobility and Alternative Fuels (Journal of Laws 2023, item 875, consolidated text as amended); Ustawa o elektromobilności i paliwach alternatywnych

3. Source material link(s):

https://web.archive.org/web/isap.sejm.gov.pl/isap.nsf/download.xsp/WDU20230000875/T/D2023087 5L.pdf

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

□ Climate-related disclosure

Transition planning

 \Box Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

□ Head of state and/or government

□ Independent regulatory or supervisory body

□ Legislature

□ Judiciary

Ministry/Department/Agency

□ Other (Please describe)

7. Status of the policy tool

- Approved, in force
- \circ Approved, not yet in force
- Other (Please describe)

9. Year of (planned) entry into force or year of publication

10. Does the policy tool have an end date?
No
○ Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

The Act aims to encourage the public to use vehicles that use alternative fuels for propulsion (with a particular focus on electric vehicles), to spread the infrastructure for charging or refueling such vehicles, and to regulate the operation of the market for these fuels in transportation, particularly with regard to electricity, natural gas and hydrogen. In order to carry out the above tasks, and in view of the fact that Poland is obliged by Directive 2014/94/EU of the European Parliament and of the Council of October 22, 2014 on the development of alternative fuel infrastructure, the Act also sets out technical requirements and rules for the development and operation of alternative fuel infrastructure.

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13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

Mandatory	Voluntary	Not targeted

26. In cases where entities are targeted by sector, identify the sector to which the policy tool applies.

	Mandatory	Voluntary	Not applicable
All sectors			
Agriculture, forestry, and fishing			
Mining and quarrying			
Manufacturing			
Electricity, gas, steam, and air conditioning supply			
Water supply; sewerage; waste management and remediation activities			
Construction			
Wholesale and retail trade: repair of motor vehicles and motorcycles			
Transportation and storage			
Accommodation and food service activities			
Information and communication			
Financial and insurance activities			
Real estate activities			
Professional, scientific and technical activities			
Administrative and support service activities			
Public administration and defense; compulsory social security			
Education			
Human health and social work activities			
Arts, entertainment and recreation			
Other service activities			
Activities of households as employers; undifferentiated goods-and services-			
producing activities of			

households for own		
use		
Activities of extraterritorial organizations and bodies		

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)				
Minimum revenue (Enter minimum revenue)				
Minimum assets (Enter minimum assets)				
Minimum contract value (Enter minimum contract value)				
Entity is headquartered in the jurisdiction				
Entities are subjected to disclosure or reporting requirements				

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

No

 $\circ \, {\rm Yes}$

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

• Operations within jurisdiction only

• Operations beyond the jurisdiction

Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

Monetary fine <u>Depending on the violation</u>, fines reach up to 2 million PLN. The amount of the fine imposed by the President of the Energy Regulatory Authority may not exceed 15% of the fined entrepreneur's revenue earned in the previous fiscal year.

□ Restriction on business activities

 \Box Voiding or setting aside of contract

□ Exclusion from government contracts

 $\hfill\square$ Award of damages or compensation

 \Box Penalty for senior managers

□ Criminal penalties

 \Box Not specified

□ Not applicable (e.g. in cases of voluntary tools)

 \Box Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

 \circ Below average

• Average

 \circ Above average

Not applicable

• Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

Below average

Average

• Above average

• Not applicable

• Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

• No (If relevant, explain)

 $\circ \, \text{Yes}$

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

 $\circ \, \text{No}$

Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

Article 42 - Records of Alternative Fuel Infrastructure; the register is a public register maintained to provide users of electric vehicles, natural gas vehicles and hydrogen vehicles with information to facilitate the use of these vehicles.

 The register is maintained by the Head of the technical inspection office using a teleinformatics

 system.
 Article 43 - Preparation of the National

 policy framework for the development of alternative fuel infrastructure; the Minister of Climate Affairs

 monitors the implementation of the above policy.

41. Does the policy tool recommend or require periodic impact assessments?

 $\circ \operatorname{No}$

Recommended

Required

42. Select the option that best describes the frequency of periodic impact assessments recommended or required by the policy tool.

- \circ 0-2 years
- \circ 2-5 years
- \circ 5-10 years
- \circ 10 or more years
- \circ Not specified
- Other every year

43. Does the policy tool recommend or require periodic reviews?

 $\circ \ \text{No}$

 \circ Recommended

Required

44. Select the option that best describes the frequency of the recommended or required periodic reviews.

 \circ 0-2 years

 \circ 2-5 years

 \circ 5-10 years

 \circ 10 or more years

Not specified

• Other every year

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

No

 $\circ \, \text{Yes}$

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

 $\circ \operatorname{No}$

Yes

48. Describe initiatives for enhancing the capacity of targeted entities to implement or comply with the policy tool. Reference the relevant section/subsection/paragraph of the policy tool where capacity-building initiatives are established. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

<u>Programs of the National Fund for environmental protection and water management (Polish:</u> <u>Narodowy Fundusz ochrony środowiska i gospodarki wodnej) supporting e-mobility.</u> <u>https://www.gov.pl/web/elektromobilnosc/programy-nfosigw-wspierajace-e-mobility</u>

Domain-Specific Questions: Transition Planning Questions

Disclosure of Plans and Targets

132. Are targeted entities recommended or required to publicly disclose climate-related targets or transition plans?

No

Recommended

 \circ Required

Targets

135. Does the policy tool recommend or require targeted entities to have or develop climate-related targets?

No

Recommended

 \circ Required

Transition Plans

164. Does the policy tool recommend or require targeted entities to have or develop a transition plan?

No

Recommended

 \circ Required

Monitoring, Oversight, and Implementation

176. Does the policy tool recommend or require entities undertake any of the following with regard to monitoring, oversight, and implementation? Select all that apply.

	Recommended	Required	No
Monitor progress in implementing their transition plan			
Develop financial plans for the implementation of their transition plan			
Integrate climate- related matters into their financial accounting			
Incorporate climate change considerations into their investment decision making and/or asset planning			
Incorporate climate change considerations into their capital allocation and/or expenditure plans			
Any other mechanisms for enhancing the achievement of targets and/or the implementation of transition plans			

Engagement, Lobbying, and Governance

184. Does the policy tool recommend or require targeted entities align any of the following engagement and/or governance practices with their targets and/or transition plans?

	Recommended	Required	No
Value chain			
engagement			
Investor engagement			
Consumer			
engagement			
Policy engagement			
and lobbying practices			
Corporate governance			
structure for transition			
and verification			
Climate-related			
financial incentives for			
employees and board			
members			

185. Does the policy tool recommend or require targeted entities to disclose how they have used due diligence and/or stewardship to achieve their targets and/or implement their transition plans?

No

 \circ Recommended

Required

Standards, Frameworks, and Guidelines

194. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
IFRS S1			
IFRS S2			
Task Force on Climate-related Financial Disclosures (TCFD)			
CDP (formerly known as Climate Disclosure Project) Technical Note: Reporting on Climate Transition Plans			
International Integrated Reporting Framework			
Global Reporting Initiative (GRI)			
Sustainability Accounting Standards Board (SASB)			
Science Based Targets initiative (SBTi)			
Science Based Targets initiative (SBTi) Net Zero Standard			
European Sustainability Reporting Standards (ESRS)			
Other			

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

<u>Green energy plays a key role in electromobility, creating a sustainable ecosystem that not only</u> <u>reduces dependence on fossil fuels, but also helps reduce greenhouse gas emissions. Electrically</u> <u>powered vehicles do not emit greenhouse gases and toxic compounds, which are part of vehicle</u> exhaust. This has both climate and local ecosystem benefits, resulting in better air quality. Green energy helps achieve electromobility's goal of sustainability. By replacing fossil fuels with renewable energy, greenhouse gas emissions are significantly reduced, which helps in the fight against global warming. Policy Tool Name: The Act of 27 April 2001, Environmental Protection Law (Journal of Laws 2024, item 54, consolidated text as amended); Ustawa z dnia 27 kwietnia 2001 r. Prawo ochrony środowiska.

3. Source material link(s):

https://web.archive.org/web/20240819115842/https://isap.sejm.gov.pl/isap.nsf/download.xsp/WDU2 0010620627/U/D20010627Lj.pdf

4. Which of the following governance domains does this policy tool relate to? Select all that apply.

Climate-related disclosure

 \Box Transition planning

 \Box Public procurement

6. Select the category which best describes the author/issuer of the policy tool.

Head of state and/or government

□ Independent regulatory or supervisory body

Legislature

□ Judiciary

□ Ministry/Department/Agency

□ Other (Please describe)

7. Status of the policy tool

- Approved, in force
- \circ Approved, not yet in force
- Other (Please describe)

9. Year of (planned) entry into force or year of publication

<u>2001</u>

0. Does the policy tool have an end date?
) No
Yes

12. Briefly describe the policy tool's goal and/or purpose:

For example: The policy tool requires publicly listed companies to comply with the recommendations of the Task Force for Climate Related Financial Disclosure or to explain the absence of such disclosures.

This Act specifies, among other things, principles and conditions for the use of environmental resources, as well as principles for establishing environmental protection conditions, conditions for the use or consumption of energy in the environment, and introducing a fee for the use of environmental energy. Environmental protection law also applies to obligations related to environmental protection and the form and cover of liability for violation of environmental protection or use of the environment.

13. Name the authority(ies) responsible for overseeing implementation and/or enforcement. If not applicable, leave blank.

1.
2.
3.
4.
5.

25. Which entities are targeted through this policy tool? Select all that apply.

Note: With regard to sectoral actors, in cases where mandatory and voluntary obligations are mixed (e.g., mandatory for one sector, voluntary for another), select "mandatory" as there will be further opportunity to clarify.

	Mandatory	Voluntary	Not targeted
1. Publicly-traded			
entities			
2. Private companies			
3. Financial institutions			
4. Small and medium-			
sized enterprises			
5. State-owned			
companies			
6. Not-for-profit			
organizations			
7. Government			
agencies and/or			
departments			
(supranational)			
8. Government			
agencies and/or			
departments (national)			
9. Government			
agencies and/or			
departments (regional			
- e.g., state, province,			
region, metropolitan			
region) 10. Government			
agencies and/or			
departments (local -			
e.g., county, district,			
municipality, city)			
11. Government			
agencies and/or			
departments			
(unspecified)			
12. Sectoral actors			
(e.g., healthcare,			
defense, utilities,			
education)			
13. Other			

26. In cases where entities are targeted by sector, identify the sector to which the policy tool applies.

	Mandatory	Voluntary	Not applicable
All sectors			
Agriculture, forestry, and fishing			
Mining and quarrying			
Manufacturing			
Electricity, gas, steam, and air conditioning supply			
Water supply; sewerage; waste management and remediation activities			
Construction			
Wholesale and retail trade: repair of motor vehicles and motorcycles			
Transportation and storage			
Accommodation and food service activities			
Information and communication			
Financial and insurance activities			
Real estate activities			
Professional, scientific and technical activities			
Administrative and support service activities			
Public administration and defense; compulsory social security			
Education			
Human health and social work activities			
Arts, entertainment and recreation			
Other service activities			
Activities of households as employers; undifferentiated goods-and services-			
producing activities of			

households for own		
use		
Activities of extraterritorial organizations and bodies		

27. Describe the threshold criteria to identify entities for whom or instances in which compliance is mandatory.

Minimum number of employees (Enter min number of full-time employees - FTEs)	
Minimum revenue (Enter minimum revenue)	
Minimum assets (Enter minimum assets)	
Minimum contract value (Enter minimum contract value)	
Entity is headquartered in the jurisdiction	
Entities are subjected to disclosure or reporting requirements	

28. Can entities for whom compliance with the policy tool is mandatory opt out of the obligation (e.g. comply or explain)?

No

 \circ Yes

30. Does the policy tool exclusively apply to entities' domestic operations, or does it also apply to entities' operations beyond the jurisdiction?

• Operations within jurisdiction only

• Operations beyond the jurisdiction

 \circ Not applicable

32. What are the sanctions for non-compliance? Select all that apply and describe in the text field.

Monetary fine <u>An administrative fine is incurred for exceeding or violating the conditions of use of</u> <u>the environment established by the decision to the extent specified in section 1, as well as in the field</u> <u>of waste storage and noise emissions into the environment.</u>

Restriction on business activities

 \Box Voiding or setting aside of contract

□ Exclusion from government contracts

 $\hfill\square$ Award of damages or compensation

 \Box Penalty for senior managers

□ Criminal penalties

 \Box Not specified

□ Not applicable (e.g. in cases of voluntary tools)

 \Box Other

33. Relative to other compliance activities required of entities in this jurisdiction, is the cost of compliance:

 \circ Below average

Average

 \circ Above average

Not applicable

• Unknown or prefer not to answer

35. To provide contextual information, give a general assessment of the extent to which regulated entities have made compliance a priority.

Below average

Average

 \circ Above average

Not applicable

• Unknown or prefer not to answer

37. Have the climate-specific provisions in this instrument ever been enforced?

• No (If relevant, explain)

Yes

38. Briefly note one to two exemplary cases of enforcement. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

39. Are there monitoring systems in place to oversee the implementation and/or enforcement of the policy tool?

 $\circ \, \text{No}$

Yes

40. Describe the monitoring systems in place. Please reference the relevant section/subsection/paragraph of the policy tool where monitoring systems are set.

Art. 88 (1) Assessment of air quality and observation of changes shall be carried out as part of state environmental monitoring.

2. For the purposes of determining the appropriate assessment of air quality in individual zones, the Chief Inspector for Environmental Protection shall (...) the zones separately as regards the level of each substance, distinguishing zones.

41. Does the policy tool recommend or require periodic impact assessments?

No

 \circ Recommended

 \circ Required

43. Does the policy tool recommend or require periodic reviews?

No

Recommended

 \circ Required

45. Does the policy tool include mechanisms for enhancing policy or regulatory coordination with subnational governments (e.g. vertical coordination mechanisms such as appointing coordinating agencies, forming working groups, etc.)?

No

 $\circ \, \text{Yes}$

47. Are there any government initiatives to enhance the capacity of targeted entities to implement or comply with the policy tool (e.g. industry working groups, outreach campaigns, education and training, etc.)?

No

 \circ Yes

Domain-Specific Questions: Disclosure Questions

What is being disclosed?

52. Are targeted entities recommended or required to disclose any of the following climate-related information? Select all that apply.

	Recommended	Required	Neither recommended nor required
1. Greenhouse gas (GHG) emissions			
2. GHG emissions offsets or removals			
3. GHG emissions reduction targets			
4. Other climate- related targets			
5. Physical climate risk			
6. Transition risk			
7. Transition plan			

Disclosure of Greenhouse Gas (GHG) Emissions

54. Which GHG emissions must be disclosed? Select all that apply.

Carbon dioxide (CO₂)

□ Methane (CH4)

Nitrous oxide (N₂O)

□ Hydrofluorocarbons (HFCs)

□ Perfluorocarbons (PFCs)

□ Sulphur hexafluoride (SF6)

□ Nitrogen trifluoride (NF3)

 \Box Carbon dioxide equivalent (CO₂e)

55. Are entities recommended or required to disclose gross emissions?

No

 \circ Recommended

• Required

56. Are entities recommended or required to disclose net emissions?
No
 Recommended
○ Required
57. What Scope of emissions must be disclosed? Select all that apply.
□ Scope 1 emissions
□ Scope 2 emissions
□ Scope 3 emissions, relevant or material
□ Scope 3 emissions, a specified proportion of coverage (Please describe)
□ Scope 3 emissions, all
Not specified
·
58. Are entities recommended or required to discloseGHG emissionsaccounting methodologies or standards?
GHG emissions
59. Does the policy tool recommend or require the GHG inventory be third-party verified?
No
 Recommended
○ Required

60. If necessary, provide additional clarification to the above responses aboutgreenhouse gas (GHG) emissions disclosure.

<u>Art. 236c The General Inspector for Environmental Protection shall submit to the Commission</u> <u>European Commission a report containing:</u>

1) data covered by the National Register referred to in Article 236b, paragraph 1, item 1;

2) information and data referred to in Article 11, paragraph 2, point 1 of the Act of

17 July 2009 on the greenhouse gas emissions management system

and other substances, with regard to the implementation of the reporting obligations resulting from Article 72 of the Directive 2010/75/EU of 24 November 2010 on industrial emissions (Integrated Pollution Prevention and Control)

Art. 286. 1. The entity using the environment within the time limit referred to in

in Art. 285 par. 2, shall submit to the voivodship marshal:

<u>1) a list containing the information and data on the scope of use of the environment used to establish</u> <u>the amount of the charges, in particular on:</u>

<u>(...)</u>

(b) the volume of greenhouse gas emissions covered by the emission allowance trading scheme and the number of emission allowances, in the case of the emission allowances have been issued.

- and the amount of fees due,

Disclosure of other climate-related targets

84. Which of the following other climate-related targets does the policy tool recommend or require entities disclose? Select all that apply.

□ Targets for renewable energy procurement (Please reference the section/subsection/paragraph of the policy tool relevant to renewable energy procurement targets)

□ Targets for fossil fuel phase down/phase out (Please reference the section/subsection/paragraph of the policy tool relevant to fossil fuel phase down/phase out)

□ Targets or goals related to climate adaptation (Please reference the section/subsection/paragraph of the policy tool relevant to climate adaptation)

□ Targets or goals related to nature and/or biodiversity (Please reference the section/subsection/paragraph of the policy tool relevant to nature and/or biodiversity)

□ Targets or goals related to just transition (Please reference the section/subsection/paragraph of the policy tool relevant to just transition)

 \Box Other targets (Please reference the section/subsection/paragraph of the policy tool relevant to other targets)

Other disclosures

105. Are targeted entities recommended or required to disclose any other climate-related information? Select all that apply.

	Required	Recommended	Neither recommended
1. Climate-related			nor required
opportunities			
2. Remuneration			
based on achieving			_
climate-related goals			
3. Taxonomies			
4. Capital allocation			
and/or expenditure			
plans (in the context of			
climate change)			
5. Due diligence			
6. Assumptions and Dependencies			
7. Data limitations of			
scenario analyses			
8. Financial			
implications of			
climate-related			
matters (e.g.,			
integration of climate- related disclosures			
into financial			
accounting standards)			
9. Stewardship (e.g.,			
whether stewardship			
codes are in place,			
how entities vote in			
shareholder meetings,			
etc.) 10. ESG			
methodologies and			
criteria (in the case of			
service providers)			
11. Asset planning or			
ownership in the			
context of climate			
change			
12. Sectoral			
investment policies 13. Climate-related			
13. Climate-related lobbying and/or policy			
engagement			
14. Locked-in			
emissions or			
information on			

emissive assets with long lifespans		
15. Dirty asset		
divestiture		
16. Nature-related		
impacts		
17. Just transition		
indicators		

122. Describe and reference the section/subsection/paragraph of the policy tool relevant to disclosure of nature-related impacts.

<u>CHAPTER II, Environmental user charges; Part 1, Payment of fees for all entities using the</u> <u>environment, including:</u>

Art. 3 introducing emssions directly or indirectly, as a result of human activities, into the air, water, soil or land:

<u>(a) substances,</u>

(b) energies such as heat, noise, vibrations or electromagnetic fields

Standards, Frameworks, and Guidelines

125. Does the policy tool require the use of or make reference to any of the following standards, frameworks, or guidelines? Select all that apply.

	Required	Referenced	Neither required nor referenced
1. IFRS S1			
2. IFRS S2			
3. Task Force on			
Climate-related			
Financial Disclosures			
(TCFD)			
4. GHG Protocol			
Corporate Accounting			
and Reporting			
Standard			
5. GHG Protocol			
Corporate Value Chain			
(Scope 3) Accounting			
and Reporting			
Standard			
6. CDP (formerly			
known as Climate			
Disclosure Project)			
reporting framework			
7. International			
Integrated Reporting			
Framework 8. Global Reporting			
Initiative (GRI)			
9. Sustainability			
Accounting Standards			
Board (SASB)			
10. European			
Sustainability			
Reporting Standards			
(ESRS)			
11. Taskforce on			
Nature-related			
Financial Disclosures			
(TNFD)			
12. Partnership for			
Carbon Accounting			
Financials (PCAF)			
13. Glasgow Financial			
Alliance for Net Zero			
(GFANZ)			
14. Other			

Additional Important Information

128. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

Additional Important Information

197. Note any additional important information about the contribution of the policy tool to net zero alignment not captured in the above questions. If referencing new sources (i.e. not referenced in Question 3), provide a web-archived link to the source material.

None