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Subject: State Aid SA.105611 (2022/EV) – Poland. Evaluation plan for the block exempted scheme - 'State aid and *de minimis* aid granted by Bank Gospodarstwa Krajowego under the programme 'European Funds for the Modern Economy 2021-2027''

Excellency,

1. PROCEDURE

(1) On 27 December 2022, Poland submitted summary information pursuant to Article 11(a) of Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty ([1]) (hereinafter 'GBER') on the aid scheme 'State aid and *de minimis* aid granted by Bank Gospodarstwa Krajowego (hereinafter 'the scheme'), registered under SA.105611 (2022/X) implemented under the programme "European Funds for the Modern Economy 2021-2027".

(2) Pursuant to its Article 1(2)(a), the GBER does not apply to aid schemes with an average annual budget exceeding EUR 150 million from six months after their entry into force. However, the Commission may decide that the GBER shall continue to apply for a longer period to such schemes following the assessment of an evaluation plan to be notified by the Member State concerned.

([1]) OJ L 187, 26.6.2014, p. 1.

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(3) The scheme has an estimated annual budget of EUR 229.4 million.

(4) The scheme entered into force on 29 November 2022. Funding is provided on the basis of the State aid provisions for regional investment aid (Article 14 GBER), aid for consultancy services for micro, small or medium-sized enterprises ('SMEs') (Article 18 GBER), innovation aid to SMEs (Article 28 GBER), investment aid for measures promoting energy efficiency (Article 38 GBER), investment aid for promotion of energy from renewable sources (Article 41 GBER), investment aid for energy efficient district heating and cooling (Article 46 GBER), risk finance aid (Article 21 GBER) and aid for start-ups (Article 22 GBER). Furthermore, the scheme provides for funding on the basis of Commission Regulation (EU) No 1407/2013 of 18 December 2013 regarding *de minimis* aid ([2]) (hereinafter '*de minimis regulation*').

(5) The duration of the scheme is at present limited to 30 June 2024, which coincides with the remaining period of validity of the GBER currently in force, including the transition period of six months as referred to in Article 58(4) GBER, and with the remaining period of validity of the *de minimis* regulation, including the transition period of six months as referred to in Article 7(4) of the *de minimis* regulation (see also recital (8) below).

(6) In order to obtain the prolongation of the application of the GBER beyond the period set out in Article 1(2)(a) GBER, Poland notified an evaluation plan for the scheme on 27 December 2022, which has been registered by the Commission under SA.105611 (2022/EV) (the 'evaluation plan'). The object of the present decision is to assess this evaluation plan and decide whether to prolong the period of application of the GBER to the scheme.

(7) On 13 February 2023, the Commission services sent a preliminary review of the evaluation plan to Poland. Poland submitted further information on 2, 3 and 9 March 2023. On 23 March 2023 a teleconference took place between the Commission services and the Polish authorities. On 31 March 2023 the Commission services sent further questions to Poland. On 6 April 2023, Poland submitted its revised evaluation plan. The Commission services sent further questions to Poland on 27 April 2023, to which Poland replied on 28 April 2023, and on 12 May 2023, to which Poland replied the same day.

(8) Since the Commission, on 9 March 2023, endorsed ([3]) an amendment of the GBER and its prolongation until 31 December 2026, and since Poland intends to submit a revised information sheet extending the duration of the scheme until

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([2]) OJ L 352, 24.12.2013, p. 1.

([3]) Press release: https://ec.europa.eu/commission/presscorner/detail/en/ip_23_1523 - Communication to the Commission: Approval of the content of a draft for a Commission Regulation amending Regulation (EU) No 651/2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty and Regulation (EU) 2022/2473 declaring certain categories of aid to undertakings active in the production, processing and marketing of fishery and aquaculture products compatible with the internal market in application of Articles 107 and 108 of the Treaty.

30 June 2027, in line with the endorsed GBER amendment ([4]), the evaluation plan covers the period until 30 June 2027.

(9) Poland exceptionally agrees to waive its rights deriving from Article 342 of the Treaty on the Functioning of the European Union ('TFEU'), in conjunction with Article 3 of Regulation 1/195 ([5]) and to have this decision adopted and notified in English.

2. DETAILED DESCRIPTION OF THE KEY ELEMENTS OF THE EVALUATION PLAN

(10) Following the requirements laid down in Article (2)(16) GBER, and in line with best practices established by the Commission Staff Working Document on Common methodology for State aid evaluation ([6]) (hereinafter, 'Staff Working Document'), Poland presented, in the evaluation plan, the following main elements: (i) the objectives of the aid scheme to be evaluated, (ii) the evaluation questions, (iii) the result indicators, (iv) the methods envisaged to conduct the evaluation, (v) the data collection requirements, (vi) the proposed timeline of the evaluation, (vii) details on the body conducting the evaluation, and (viii) the modalities for ensuring the publicity of the evaluation.

(11) The evaluation plan and the future evaluation will help to ensure that similar schemes will be more effective in the future and will create less distortion in markets (if any). The evaluation will also improve the efficiency of similar schemes and, possibly, of future rules for granting State aid in this area.

2.1. Objectives of the aid scheme to be evaluated

(12) The scheme is an instrument of regional economic policy in Poland. It is managed by the Minister of Funds and Regional Policy. The scheme provides the legal basis allowing the National Economy Bank (Bank Gospodarstwa Krajowego, hereinafter 'BGK') and the entities cooperating with it to grant State aid and *de minimis* aid under the programme 'European Funds for the Modern Economy 2021-2027' (hereinafter the 'FENG programme').

(13) The FENG programme implements various forms of support provided for in Regulation (EU) 2021/1060 of the European Parliament and of the Council of 24 June 2021 laying down common provisions on the European Regional Development Fund, the European Social Fund Plus, the Cohesion Fund, the Just Transition Fund and the European Maritime, Fisheries and Aquaculture Fund and financial rules for those and for the Asylum, Migration and Integration Fund, the Internal Security Fund and the Instrument for Financial Support for Border

([4]) See Article 1 (57) of Annex to the Communication to the Commission: Approval of the content of a draft for a Commission Regulation amending Regulation (EU) No 651/2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty and Regulation (EU) 2022/2473 declaring certain categories of aid to undertakings active in the production, processing and marketing of fishery and aquaculture products compatible with the internal market in application of Articles 107 and 108 of the Treaty.

([5]) Regulation No 1 determining the languages to be used by the European Economic Community, OJ 17, 6.10.1958, p. 385.

([6]) Commission Staff Working Document on Common methodology for State aid evaluation, Brussels, 28.5.2014, SWD(2014) 179 final.

Management and Visa Policy ([7]). The type of funding is tailored to the specificities of the projects.

(14) The FENG programme is made up of three independent schemes. The three schemes have a similar scope and a common general objective under the FENG programme, namely to 'boost the innovativeness of the Polish economy'. One is implemented by the National Centre for Research and Development (hereinafter 'NCBR') ([8]), one is implemented by the Polish Agency for Enterprise Development (hereinafter 'PARP') ([9]) and one by the BGK. For each of those schemes, Poland has submitted a separate evaluation plan to the Commission. The evaluation plans for the schemes implemented by NCBR and PARP are not part of the scope of this decision. This decision only concerns the evaluation plan for the scheme which is implemented by BGK.

(15) The second and third priorities of the FENG programme, which cover actions implemented by BGK, use support in the form of grants, financial instruments (equity and guarantee) and blended forms, which combine private repayable financing and grant funding from the European Regional Development Fund.

(16) Under the scheme, BGK and the entities cooperating with it can grant support in the form of regional investment aid, aid for consultancy services, innovation aid, investment aid for energy efficiency measures, investment aid for the promotion of energy from renewable sources, investment aid for energy efficient district heating and cooling, risk finance aid, aid for start-ups and *de minimis* aid.

(17) The main objective of the scheme is to stimulate the innovativeness of the Polish economy. In the legal basis, Poland also refers to a contribution to the green and digital transition.

(18) The aid instruments used under the scheme are: the Technology Credit, the Ecological Credit, the Guarantee Fund and the Capital Instrument. The support may be granted under one or more instruments. Each instrument has specific objectives, as detailed below:

(a) regarding the technology credit - to stimulate the competitiveness of SMEs by supporting the deployment of new technologies, and the introduction of new or substantially improved products, services or processes;

(b) regarding the ecological credit – to support companies in the transition to increased energy efficiency (modernising of infrastructure, use of greener energy sources);

(c) regarding the capital instrument - to provide capital to early-stage SMEs for the development and implementation of innovative solutions (in production, services, processes, organisation and marketing), which, due to their high early-stage risk, need high-risk financing (venture capital). The objective is that innovative projects financed by the scheme will contribute to increasing the competitiveness of services and products

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([7]) OJ L 231, 30.6.2021, p. 159.

([8]) SA.106536

([9]) SA.105828

produced within the Polish economy and will foster an increase in demand for labour, in particular highly skilled workers. The implementation of the capital instrument should not only enable the recapitalisation of innovative companies, but also support the development of an ecosystem including seed/venture capital funds, corporate venture capital funds or 'business angel' networks;

(d) regarding the guarantee fund - the objective of the 'guarantee instrument with a top-up component' (i.e. a guarantee for an investment loan combined with a direct grant to cover part of the principal of that loan) is to facilitate access to bank finance and to create incentives for debt financing in the corporate sector. Thanks to this instrument, part of the risk associated with the implementation of investment projects financed by bank loans is assumed by the State, by securing their repayment. Creditworthy entrepreneurs whose projects generate a high risk will have access to guarantees from the scheme, thus increasing the availability of loans for the green transition, the development of business innovation in the SME sector, small mid-caps and mid-caps. The top-up component should have a positive effect on the persistent low propensity of Polish entrepreneurs to invest in the innovative projects.

(19) The scheme targets beneficiaries in the entire territory of Poland. In case of regional investment aid, such aid can only be granted in areas designated in the applicable Polish regional aid map 2022-2027, up to the maximum aid intensities allowed under that map ([10]).

(20) The beneficiaries will be SMEs ([11]) and large enterprises ('LEs') ([12]), in particular small mid-caps and mid-caps ([13]), in principle from all sectors of activity, subject to some limited exclusions.

(21) Poland indicated that the rules for the selection of beneficiaries of aid comply with the provisions of the respective Funds (see recital (13)). The rules for project selection and evaluation are laid down in the Polish Act of 28 April 2022 on the rules for the implementation of tasks financed from the European Funds in the 2021-2027 financial perspective. In addition, the following guidelines were issued by the Minister responsible on the basis of that Act: (i) Guidelines for the selection of projects for 2021-2027; (ii) Guidelines for the use of experts in the 2021-2027 programmes; (iii) Guidance on eligibility 2021-2027, (iv) Guidelines on equality principles in EU Funds for 2021-2027.

([10]) The regional aid map for Poland was approved by Commission decision of 28 September 2021 in case SA.64284 (2021/N) (OJ C 253, 1.7.2022, p. 1), and an amendment to that map was approved by Commission decision of 16 February 2023 in case SA.105494 (2022/N) (OJ C 90, 10.3.2023, p. 1).

([11]) As defined in Annex I of the GBER.

([12]) Enterprises which do not fall under any category mentioned in Annex I of the GBER.

([13]) Small mid-caps are defined by reference to Article 2(103e) GBER, according to which a ''small mid-cap' means an undertaking that is not an SME and whose number of employees does not exceed 499, calculated in accordance with Articles 3 to 6 of Annex I, the annual turnover of which does not exceed EUR 100 million or the annual balance sheet of which does not exceed EUR 86 million; several entities shall be considered as one undertaking if any of the conditions listed in Article 3(3) of Annex I is fulfilled'. 'Mid-caps' are defined as entities with no more than 3000 employees that are not SMEs or small mid-caps.

2.2. Evaluation questions and result indicators

(22) The evaluation plan identifies the issues to be addressed by the evaluation. The evaluation questions address the direct impact of the aid on the beneficiaries, the indirect effects of the implementation of the scheme and the proportionality and appropriateness of the aid. The result indicators are linked to the evaluation questions and to the objectives of the scheme.

(23) The direct effects of the aid on the beneficiaries will be addressed by evaluation questions on the level of increased professional activity of the aid beneficiaries and their competitive position, on the expansion of beneficiaries into new markets and their introduction of new products or services, on whether the aid allowed beneficiaries to carry out additional investments, on the innovativeness of enterprises, on the employment level, on the economic performance of the beneficiaries, on the improvement of energy and environmental efficiency of enterprises, on energy savings in enterprises, on an increase in the use of renewable energy sources, , and on the contribution to new business models based on automation, robotisation or digitisation. It will also be assessed to what extent the effects of the aid show variation (e.g. by size of the undertaking, location or sector of activity).

(24) The indirect effects of the aid will be addressed by evaluation questions that focus on the achievement of regional and cohesion policy objectives, the competitiveness and innovation of the SME sector, the access to finance gap, the general energy efficiency of enterprises in Poland, the development of the venture capital market in Poland and potential negative effects on the general economy or specific sectors.

(25) The proportionality and appropriateness of the aid will also be assessed by evaluation questions on the effective implementation of the aid and projects, on the scope and the timeframe of investments, on the effect of the specific form of aid and on the amount of aid in relation to the specific needs concerned.

(26) With regard to the evaluation questions on the direct effects, Poland included a non-exhaustive list of result indicators in the evaluation plan. They include, amongst others, the proportion of enterprises that expanded their activities to new markets; the proportion of enterprises with a relative increase in exports; the proportion of enterprises that have introduced new products or services; the implementation of planned investments; the number of enterprises introducing innovations; the number of jobs created; the newly generated revenues; the number of pre-commercial sales that started to generate commercial revenues; the number of digitisation projects; the number of undertakings supported and the value of support provided, broken down by measure and type of instrument, as well as by size of enterprises, location, industry.

(27) With regard to the evaluation questions on the indirect effects, Poland included a non-exhaustive list of result indicators in the evaluation plan. They include, amongst others, the number of non-aided economic operators that will benefit from a spill-over effect of the aid granted under the scheme (e.g. providers of solutions, subcontractors, etc.), the number and value of private investments complementing public support or the number of corporations involved in the creation of corporate funds.

2.3. Envisaged methodology to conduct the evaluation

(28) To assess the direct effects of the aid, Poland selected the evaluation methodologies from a group of quasi-experimental techniques belonging to the counterfactual evaluation methods. Poland considers that such methods guarantee the best credibility of the impact assessment of the scheme. In particular, Poland proposed a *propensity score matching* technique, or in case of its insufficiency, a *cross-sectional matching* technique. It consists of a comparative analysis of a sample (or population) of beneficiaries with a properly selected control sample of undertakings, the structure of which, due to the characteristics chosen, reflects the structure of the beneficiaries' group. The advantage of the *cross-sectional matching* technique over the *propensity score matching* technique is the relatively limited scope of data needed to carry out the evaluation. Given the main target group of SMEs ([14]), which are characterised by a more limited granularity in official reporting, the *cross-sectional matching* technique would correspond well to the needs of the planned evaluation.

(29) Complementarily, the *difference-in-differences* method will also be used. That method is the one that, exploiting the longitudinal nature of the data available, is considered more robust to the presence of unobservable differences between firms benefitting from aid under the evaluated aid scheme, and firms belonging to a control group, provided that these differences remain constant over time (parallel trend assumption).

(30) A control group will be built by identifying enterprises that are not beneficiaries but are sufficiently similar to them (e.g. in terms of revenues, sector, region, seniority in the market, exposure to international competition and investment plans, also taking into account the use of other aid instruments). Notwithstanding the constraints due to its potentially limited size, Poland will also consider the creation of an alternative control group on the basis of undertakings that applied for support under the scheme but have been refused support (for various reasons).

(31) To quantify the indirect impact of the aid, Poland proposes a macro-economic modelling (also scrutinizing the share of other support measures under the FENG programme, including those implemented by PARP and NCBR). Macro-econometric analysis will provide data on the impact of the interventions on the economy. As the evaluation will measure the short-term impact of the intervention, Poland refers in particular to the *dynamic stochastic equilibrium* model. Poland already has experience in applying this method in the context of the evaluation analyses carried out by PARP, which confirmed their usefulness in providing valuable analyses on the macro-effects of aid schemes. BGK envisages the possibility of cooperating with PARP and NCBR in assessing the cumulative impact of all aid programmes on the macroeconomic situation as well as the net impact of each programme separately, controlling the support of the other institutions under the FENG.

(32) The indirect effects of the scheme will also be assessed by means of case studies and in-depth interviews with aid beneficiaries. Poland assumed that 10 to 20 case studies would be developed but the final number will depend on the overall

([14]) Both SMEs and large enterprises will be subject to the evaluation.

number of beneficiaries of the scheme and the degree of differentiation amongst beneficiaries. The case studies will make it possible to draw the attention to the possible heterogeneity of the effects of the scheme and they can capture the potential specificities of the impact of support on certain types of entrepreneurs.

2.4. Data collection and sources

(33) Data collection will take place throughout the scheme's implementation period. The central IT system 2021 ('CST2021') and the BGK Local Information Systems ('LSI') are the first data sources that will be used for data collection, in particular to obtain data on applicants and on beneficiaries. In the case of beneficiaries, on an ongoing basis (at least once every six months), the BGK's IT systems will collect reporting data on the implementation of the projects and the value of a selection of result indicators.

(34) Poland will also use external data sources, such as the Central Statistical Office data (annual company survey), the Office of Competition and Consumer Protection (data from the SHRIMP database on the use of support under aid schemes), the National Bank of Poland data (on the use of external financing) or the National Court Register data (company financial statements).

(35) The reporting data collected by BGK in the framework of the CST2021 and the LSI can be aggregated with administrative data from those other data sources thanks to the common Polish identifier ([15]) called REGON. This will facilitate counterfactual analyses.

(36) In the area of guarantees, applications for top-up grants to cover part of the principal of the loan are collected at the level of the lending banks, which assess them and decide whether to grant the top-up in question. BGK collects data on the number and value of the top-ups granted as part of its own IT system.

(37) Data will also be collected on the basis of quantitative and qualitative surveys on a sample of beneficiaries and on appropriately selected control samples, in accordance with the assumptions set out in the evaluation plan, as well as among a representative sample of the Intermediate Bodies.

2.5. Proposed timeline of the evaluation, including the date of submission of the report

(38) From the start of the calls for applications, until the end of 2025, data will be collected in the scheme implementation systems. In the same period, cooperation with external stakeholders will be established (experts and research companies chosen for the implementation of the planned research).

(39) The final evaluation report will be submitted to the Commission by the end of 2026.

([15]) In Poland, each undertaking has its REGON number, which is a unique nine-digit number in the register of entities of the national economy, kept for statistical purposes. It is issued by the voivodship's statistical office, after an application has been submitted by the undertaking.

(40) The evaluation plan could also be substituted by an overall evaluation covering several State aid schemes with similar scope. This option could be considered for reasons of efficiency and implemented only if the timeline for the deployment of the additional State aid schemes were compatible with the current scheme and if the modified evaluation would not generate additional administrative burden. In this case, the key elements of the evaluation plan will be maintained while the evaluation calendar will be updated. The planned evaluation reports would then provide an overall analysis of the impact of the funding schemes under investigation.

(41) Even in the event that the evaluation of the scheme is part of the overall assessment of the measures and priority axes of the FENG programme, Poland indicates that a separate report may be prepared for the overall evaluation of the FENG programme.

(42) Given that the scheme covers a variety of instruments, with different implementation periods, Poland indicates that the evaluation timing may be adapted, still with the commitment to submit the Final Report to the Commission by 31 December 2026.

(43) In the fourth quarter of 2027, a post-evaluation phase of the scheme will take place with the publication of the Final Report, the approval of evaluation recommendations by the Managing Authority and the scheme's Monitoring Committee and the implementation of recommendations and use of evaluation results.

2.6. Body conducting the evaluation

(44) The evaluation will be coordinated by a dedicated, independent research and analysis unit at BGK (currently inside the Department of Research and Analysis), which will carry out an evaluation of the scheme and the instruments contained therein, in cooperation with research and/or consulting firms active on the market. The tasks of this unit include: (i) analysis of the economic and social impact of BGK's schemes, (ii) evaluations of selected actions implemented under BGK's schemes, (iii) providing an opinion on studies and drawing up studies on activities commissioned and planned under BGK's schemes, (iv) acquisition and collection of quantitative and qualitative data on market segments supported by BGK's schemes, (v) publication of selected survey results. Poland submits that this unit is not involved in the processes related to programming and implementation of the instruments presented in the evaluation plan and is functionally independent of the organisational units within BGK that carry out the aid scheme. This ensures that the evaluation is carried out by an independent body and that any potential conflict of interest is excluded. Poland further submitted that the Department of Research and Analysis in BGK periodically carries out evaluations of banking products (such as guarantees) and its interdisciplinary team consists of high-level specialists.

(45) BGK will also select external evaluators for the purpose of specific evaluation activities (e.g. carrying out a quantitative survey on a sample of beneficiaries) through an open tender procedure, in accordance with public procurement law. Their selection will be based on their independence and a demonstration of relevant expertise and experience in carrying out such tasks.

2.7. Publicity of the evaluation

(46) Poland is committed to publishing the evaluation plan and the results of the evaluation, as part of the FENG programme's evaluation plan, on the website of the Polish National Unit of Evaluation ([16]) that is accessible, without restrictions, to the general public.

(47) Additionally, the evaluation report will be made public on the BGK website ([17]) (no later than 3 months after its acceptance), thus ensuring public access to the information.

3. ASSESSMENT OF THE EVALUATION PLAN

(48) The correct application of the GBER is the responsibility of the Member States. The present decision on the evaluation plan does not assess whether Poland put the scheme into effect in full respect of all applicable provisions of the GBER. It does, therefore, neither create legitimate expectations, nor prejudge the orientation which the Commission might take regarding the conformity of the scheme with the GBER, when monitoring it or assessing complaints against individual aid granted under it.

(49) Only aid schemes (within the meaning of Article 2(15) GBER ([18])) falling under the provisions of Article 1(2)(a) GBER ([19]) are subject to evaluation. The Commission notes that the annual average budget of the scheme, namely EUR 229.4 million (see recital (3)), exceeds the EUR 150 million threshold set out in Article 1(2)(a) GBER. Article 1(2)(a), Article 2(15), and Articles 14, 18, 21, 22, 28, 38, 41 and 46 GBER form the bases for the exemption of the scheme from the notification requirement of Article 108(3) TFEU. However, in the absence of a positive Commission decision on the notifiable evaluation plan, pursuant to the provision in Article 1(2)(a) GBER, the exemption expires six months after the entry into force of the measure and may continue to apply for a longer period only if the Commission decides to authorise this explicitly by the present decision.

(50) As the Commission explained in recital (8) GBER, an evaluation of large schemes is required '*in view of the greater potential impact of large schemes on trade and competition*'. The required '*evaluation should aim at verifying whether the assumptions and conditions underlying the compatibility of the scheme have been achieved, as well as the effectiveness of the aid measure in the light of its*

([16]) https://www.ewaluacja.gov.pl/strony/badania-i-analizy/wyniki-badan-ewaluacyjnych/badania-ewaluacyjne/#/domyslne=1

([17]) www.bgk.pl

([18]) Under Article 2(15) GBER, 'aid scheme' means '*any act on the basis of which, without further implementing measures being required, individual aid awards may be made to undertakings defined within the act in a general and abstract manner and any act on the basis of which aid which is not linked to a specific project may be granted to one or several undertakings for an indefinite period of time and/or for an indefinite amount*'.

([19]) Under Article 1(2)(a) GBER, '*schemes under Sections 1 (with the exception of Article 15), 2, 3, 4, 7 (with the exception of Article 44) and 10 of Chapter III of this Regulation and aid implemented in the form of financial products under Section 16 of that Chapter, if the average annual State aid budget per Member State exceeds EUR 150 million, from six months after their entry into force […]*'.

general and specific objectives and should provide indications on the impact of the scheme on competition and trade'. State aid evaluation should, in particular, allow the direct incentive effect of the aid on the beneficiary to be assessed (i.e., whether the aid has caused the beneficiary to take a different course of action and how significant the impact of the aid has been). It should also provide an indication of the general positive and negative effects of the aid scheme, on the attainment of the desired policy objective and on competition and trade, respectively. Furthermore, State aid evaluation examines proportionality and appropriateness of the chosen aid instrument ([20]).

(51) In the light of these considerations, Article 2(16) GBER defines an evaluation plan as '*a document containing at least the following minimum elements: the objectives of the aid scheme to be evaluated, the evaluation questions, the result indicators, the envisaged methodology to conduct the evaluation, the data collection requirements, the proposed timing of the evaluation including the date of submission of the final evaluation report, the description of the independent body conducting the evaluation or the criteria that will be used for its selection and the modalities for ensuring the publicity of the evaluation*' ([21]).

(52) The Commission considers that, as described in section 2 of this decision, the evaluation plan contains these minimum elements.

(53) The evaluation plan provides a concise description of the key objectives of the measures concerned (recitals (12), and (16) to (18)) and the mechanisms related to the functioning of the scheme (recitals (5), (14) and (16)), while providing sufficient information to understand the 'intervention logic' behind the scheme. Thus, the scope of the evaluation is defined in an appropriate way.

(54) The evaluation questions are designed in such a way as to properly assess the *direct effects* of the scheme on the beneficiaries, when compared to non-beneficiaries, in order to measure the incentive effect of the scheme (recitals (23) and (26)). The evaluation questions addressing *indirect effects* are also linked to the specificities of the scheme, seeking to identify any unwarranted effects that the scheme may have (recitals (24), (27) and (32)). The Commission notes that the evaluation plan includes also suitable analyses focused on the presence of possible negative effects and on proportionality and appropriateness (recitals (24) to (25)).

(55) The evaluation plan identifies and justifies result indicators that integrate the evaluation question for the scheme (recitals (22), and (26) to (27)) and explains the data collection requirements as well as details on the availability of the data necessary in this context (recitals (33) to (37)). In this context, the data sources to be used are described clearly and in detail. The evaluation body will also be in a position to take advantage of a wide array of data sets, gathered from various entities, which will offer the evaluation a broader, more holistic, view. In this

([20]) See point 2, second paragraph (page 3), of the best practices outlined in the Staff Working Document (cited in footnote (3)).

([21]) Further guidance on evaluation plans is given in the Staff Working Document (cited in footnote (3) above).

context, the evaluation plan also addresses the possible inherent limitations of the data sets (recitals (35), (40) to (42)) ([22]).

(56) The evaluation plan sets out the main methods that will be used in order to identify the effect of the aid and explains why these methods are likely to be appropriate for the scheme in question, as well as possible difficulties and ways to address those (recitals (28) to (32)) ([23]). The Commission acknowledges the inherent difficulty of establishing a single evaluation methodology in the present case, as the scheme is, in terms of objectives, partly overlapping with other schemes applicable in Poland (run by PARP and NCBR). However, the Commission expects that the proposed evaluation methodology will allow identifying the causal impact of the scheme itself.

(57) The proposed timeline of the evaluation (recitals (38) to (43)) is adequate, in view of the characteristics of the measures concerned and the relevant implementation periods for projects supported under the scheme.

(58) The main evaluation body and the proposed criteria for the selection of further independent external evaluators by application of public procurement law (recitals (44) to (45)), meet the independence criterion. The Commission takes note of Poland's commitment, in its evaluation plan, to ensure that the external evaluators' independence, expertise and experience will be properly assessed in the context of the selection procedure.

(59) The proposed modalities for the publication of the evaluation plan results are satisfactory and ensure transparency. In particular, the Commission takes note of Poland's commitment to make publicly available the results of the evaluation reports (recitals (46) and (47)).

(60) In view of the above, the Commission considers that the evaluation plan meets all requirements laid down in the GBER, is established in line with the common methodology proposed in the Staff Working Document, and is suitable, given the specificities of the large aid scheme to be evaluated.

(61) The Commission notes Poland's commitment to conduct the evaluation according to the plan described in the present decision. The Commission also notes that Poland will submit the Final Report by 31 December 2026 (recitals (39) and (42)). Poland is invited to inform the Commission, without delay, of any element that might seriously compromise the full and timely implementation of the evaluation plan. The Commission reminds that the application of the scheme has to be suspended if the Final Report is not submitted in good time and/or in adequate quality.

(62) Therefore, pursuant to Article 1(2)(a) GBER, the Commission decides that the GBER may continue to apply to the aid scheme for which the evaluation plan was submitted, for a period exceeding the initial six months after the scheme at hand was applied for the first time, until the end of the validity of the GBER, and as from the date of the notification of this decision to Poland.

([22]) Also see section 3.2 of the Staff Working Document (footnote (3)).

([23]) Also see section 3.4 of the Staff Working Document (footnote (3)).

(63) The Commission reminds Poland that any alterations to this scheme, other than modifications which cannot affect the compatibility of the scheme under the GBER, or cannot significantly affect the content of the approved evaluation plan, are pursuant to Article 1(2)(b) GBER, excluded from the scope of the GBER, and therefore would have to be notified to the Commission.

4. CONCLUSION

The Commission has accordingly decided:

- That the exemption of the aid scheme for which the evaluation plan was submitted, shall continue to apply beyond the initial six-months period, until six months after the final date of applicability of Commission Regulation 651/2014, as laid down in its Articles 58(4) and 59.
- To publish this decision on the website of the Commission.

If this letter contains confidential information which should not be disclosed to third parties, please inform the Commission within fifteen working days of the date of receipt. If the Commission does not receive a reasoned request by that deadline, you will be deemed to agree to the disclosure to third parties and to the publication of the full text of the letter in the authentic language on the Internet site:
http://ec.europa.eu/competition/elojade/isef/index.cfm.

Your request should be sent electronically to the following address:

European Commission,
Directorate-General Competition
State Aid Greffe
B-1049 Brussels
Stateaidgreffe@ec.europa.eu

Yours faithfully,

For the Commission

Margrethe VESTAGER
Executive Vice-President