



# EU funds for the years 2021-2027

– a guide for entrepreneurs







Dear Readers,

We invite you to examine our guide to sources of support for businesses.

Below we present a summary of the opportunities for support for your projects within the next few years from Polish and EU funds. For your convenience, the available funds are divided into key thematic areas.

The KPMG team is made up of specialists who will guide you through the entire process of obtaining state aid in the form of grants and incentives. You will receive continual assistance, from analysis and recommendation of the strategy for financing the project, drafting of the documentation, through monitoring and accounting for the funding received.

# Cash grants step-by-step

The new 2021–2027 financial perspective, the National Reconstruction Plan, and direct funds awarded by the European Commission promise huge support for the Polish economy. In the upcoming years enterprises will have the opportunity to resort to public funds for various planned ventures. Among the announced aid programmes, we see many changes advantageous to businesses, compared to prior years, which will make it possible to target support for identified needs even more precisely. A strong new accent has already been placed not only on research and development, but also on greening, digitalization and internationalization of enterprises. New size categories for enterprises which can seek broader support are also appearing: small mid-caps\* and mid-caps.\*\*

\* Small mid-caps – entities other than SMEs, employing up to 499 people, whose annual turnover does not exceed EUR 100m and whose annual balance sheet total does not exceed EUR 86m

\*\* Mid-caps – entities employing no more than 3,000 people, other than SMEs or small mid-caps, whose annual turnover does not exceed EUR 100m and whose annual balance sheet total does not exceed EUR 86m

When considering implementing a project supported through EU funds, the enterprise must prepare for the following five main steps:



# 1 Research and development



The most important field to be supported in the next few years is R&D, a priority for growth of the EU and the Polish economy. This is a continuation of trends noticeable in the past, for enterprises involved in in-house activity aimed at developing new or improved products, technologies or services, which should lead to creation of a prototype or implementation documentation.

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## FORMS OF SUPPORT:

grants, repayable instruments

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## EXAMPLES OF R&D:

- Development of products based on in-house AI algorithms
- Creation of a new product formula
- Development of a new manufacturing method including significant changes in the process
- Optimization of product properties
- Creation or upgrading of machinery or production lines used in the manufacturing process

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## BENEFICIARIES:

SMEs, mid-caps, large enterprises, R&D consortia

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## LEVEL OF SUPPORT:

up to 100% of eligible project costs, depending on the support programme, the type of R&D to be conducted, and the size of the enterprise



# RESEARCH AND DEVELOPMENT

What projects can obtain support:	Programmes:
<ul style="list-style-type: none"> <li>— Conducting industrial research and development of new products, technologies and services</li> <li>— R&amp;D conducted by scientific/industrial consortia</li> </ul>	<b>European Funds for a Modern Economy</b> <b>Regional Operational Programmes</b> <b>Horizon Europe</b>
<ul style="list-style-type: none"> <li>— Expansion of R&amp;D centres, creation of infrastructure conditions for enterprises to conduct R&amp;D through investments in apparatus, equipment and technologies</li> </ul>	<b>European Funds for a Modern Economy</b> <b>Regional Operational Programmes</b>
<ul style="list-style-type: none"> <li>— Growth of workers' and managers' competencies in R&amp;D, innovation management, technology transfer and IP protection, and skills for operating research infrastructure</li> </ul>	<b>European Funds for a Modern Economy</b>
<ul style="list-style-type: none"> <li>— Expansion of research and innovation competencies, use of advanced technologies</li> </ul>	<b>Regional Operational Programmes</b>
<ul style="list-style-type: none"> <li>— Development of the potential of the sector of medicinal products and medical devices               <ul style="list-style-type: none"> <li>– investments related to production</li> </ul> </li> </ul>	<b>National Reconstruction Plan</b> <b>National programmes</b>

# 2 Implementation of innovations



New technologies are used to develop breakthrough solutions improving the quality of life of thousands of people on many levels. Implementing innovations is the basis for introducing changes. Projects awarded support in implementing innovations respond to real, specialized issues in medicine, ecology or technology. Programmes for supporting implementation of innovations are suitable for measures involving the market launch of state-of-the-art products and services, and for implementing new solutions for the enterprise's own needs.

Implementation of these solutions should lead for example to:

- Improved functionality and usefulness of products and services
- Modernization of obsolete systems
- Upgrading technologies
- Improving interpersonal communications
- Optimization of working time and environmental protection
- Market launch of modern products and services.

## FORMS OF SUPPORT:

grants, repayable instruments

## EXAMPLES OF IMPLEMENTATION OF INNOVATION:

- Marketing of innovative products (e.g. with new formulas)
- Introduction of modern technical and technological solutions (products or services)
- Implementation of innovative production lines for low-emissions manufacturing
- Implementation of state-of-the-art technologies for revolutionary treatment methods (drugs or medical equipment)
- Launching new pro-environmental solutions (more efficient use of resources, reducing waste, alternative energy sources, etc).

## BENEFICIARIES:

SMEs, small-caps, mid-caps

## LEVEL OF SUPPORT:

up to 100% of eligible project costs, depending on the support programme, the type of R&D conducted, and the size of the enterprise

# IMPLEMENTATION OF INNOVATIONS

## What projects can obtain support:

## Programmes:

- Implementation of in-house or purchased new technologies in the form of industrial property rights, development results, industrial research results, or unpatented technical knowledge, leading to market launch of new or significantly improved products or services
- Industrial implementations aimed at transformation of markets
- Implementation of R&D results

**European Funds for a Modern Economy**

**National Reconstruction Plan**

**Regional Operational Programmes**

- Growth of workers' and managers' competencies in the area of smart specializations, commercialization of R&D results

**National Reconstruction Plan**

**European Funds for Infrastructure, Climate, Environment**

**European Funds for Infrastructure, Climate, Environment**

**Regional Operational Programmes**

- Market launch of groundbreaking solutions with the potential to create a new market (technology, product or service)

**European Funds for a Modern Economy**

- Support in processing and introduction into trade of agricultural and food products, fishery and aquaculture
- Investments supporting automation in enterprises

**European Funds for a Modern Economy**

# 3 Greening of enterprises / ESG



In the area of greening of enterprises and ESG, projects are implemented in compliance with the guidelines of the European Green Deal. Businesses can apply for co-financing of investment projects promoting clean energy, energy efficiency, and pro-environmental measures at the stage of energy generation and distribution, as well as in manufacturing processes. Support is available for projects achieving more efficient use of resources, creating a more environment-friendly economy, reducing emissions, and promoting renewable energy sources.

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#### **FORMS OF SUPPORT:**

grants, repayable instruments

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#### **BENEFICIARIES:**

SMEs, small-caps and mid-caps, large enterprises and research consortia, depending on the support programme and the project location

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#### **LEVEL OF SUPPORT:**

up to 100% of eligible project costs, depending on the support programme, the project location, and the size of the enterprise



# GREENING OF ENTERPRISES / ESG

What projects can obtain support:	Programmes:
<ul style="list-style-type: none"> <li>— Support for transition to a circular and resource-efficient economy</li> <li>— Investments in implementation of environmental technologies and innovation and green technologies</li> <li>— Support for business initiatives in green energy and reducing energy intensity</li> <li>— Implementation of clean technologies reducing waste volumes or preventing the generation of waste</li> </ul>	<p><b>European Funds for a Modern Economy</b></p> <p><b>National Reconstruction Plan</b></p> <p><b>Regional Operational Programmes</b></p>
<ul style="list-style-type: none"> <li>— Support for green, smart mobility</li> <li>— Increasing energy efficiency</li> <li>— Increasing the share of green energy from renewable energy sources</li> <li>— Support for adapting to climate change, mitigating risks of natural disasters, and resilience, taking an ecosystem approach</li> </ul>	<p><b>National Reconstruction Plan</b></p> <p><b>European Funds for Infrastructure, Climate, Environment</b></p> <p><b>National Fund for Environmental Protection and Water Management</b></p> <p><b>Regional Operational Programmes</b></p>
<ul style="list-style-type: none"> <li>— Building technical and social infrastructure in line with sustainability goals, including improving the energy efficiency of enterprises</li> </ul>	<p><b>European Funds for Infrastructure, Climate, Environment</b></p>
<ul style="list-style-type: none"> <li>— Support for access to water and sustainable water management</li> <li>— Strengthening protection and conservation of nature, biodiversity, and green infrastructure, including in urban areas, and reducing all types of pollution</li> </ul>	<p><b>Regional Operational Programmes</b></p>
<ul style="list-style-type: none"> <li>— Growth of workers' and managers' competencies in the areas of climate policy, eco-design, circular economy, and low-emissions economy</li> </ul>	<p><b>European Funds for a Modern Economy</b></p>

# 4 Digitalization



Another major area where businesses will find support is digitalization, which is currently one of the pillars for development of the European Union and is also a response to the challenges posed to society and the economy by the dynamic geo-political situation in recent years. These investments are aimed at equalizing digital opportunities for enterprises by introducing ever higher levels of digitalization and automation, developing employees' competencies, but also modelling work systems meeting market expectations, including hybrid and remote work.

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#### **FORMS OF SUPPORT:**

grants, repayable instruments

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#### **BENEFICIARIES:**

SMEs, small-caps, mid-caps, large enterprises and research consortia, depending on the support programme and the project location

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#### **LEVEL OF SUPPORT:**

up to 85% of eligible project costs, depending on the support programme, the project location, and the size of the enterprise

# DIGITALIZATION

## What projects can obtain support:

- Investments furthering digitalization in enterprises
- Support for Industry 4.0
- Digital transformation of manufacturing and service activity, business model and processes, and cybersecurity
- Implementation of information and communications technology (ICT)
- Growth of workers' and managers' competencies in the transition to Industry 4.0 and digitalization competencies

## Programmes:

**European Funds for a Modern Economy**  
**National Reconstruction Plan**  
**Regional Operational Programmes**

**Regional Operational Programmes**

**European Funds for a Modern Economy**



# 5 Actions on the international arena



Instruments in this area are addressed to Polish enterprises with significant potential for exporting onto international markets. They encourage the development of brand recognition on the international arena, but also acquiring broader contacts and resources for the implementation of further innovative projects at the European level, not only within the framework of Polish funds.

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#### **FORMS OF SUPPORT:**

grants

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#### **BENEFICIARIES:**

SMEs

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#### **LEVEL OF SUPPORT:**

up to 85% of eligible project costs

# ACTIONS ON THE INTERNATIONAL ARENA

## What projects can obtain support:

- Support for growth of innovation and internationalization of Polish SMEs
  - Support for promotion of brands of products of Polish SMEs via the Polish Economy Brand
  - Exhibiting at trade shows and participating in trade missions
  - Seeking partners for international projects
  - Support for preparation of application documentation for EU programmes
- Seeking partners for international projects
  - Support for preparation of application documentation for EU programmes
  - Growth of workers' and managers' internationalization competencies

## Programmes:

**European Funds for a Modern Economy**  
**Regional Operational Programmes**

**European Funds for a Modern Economy**



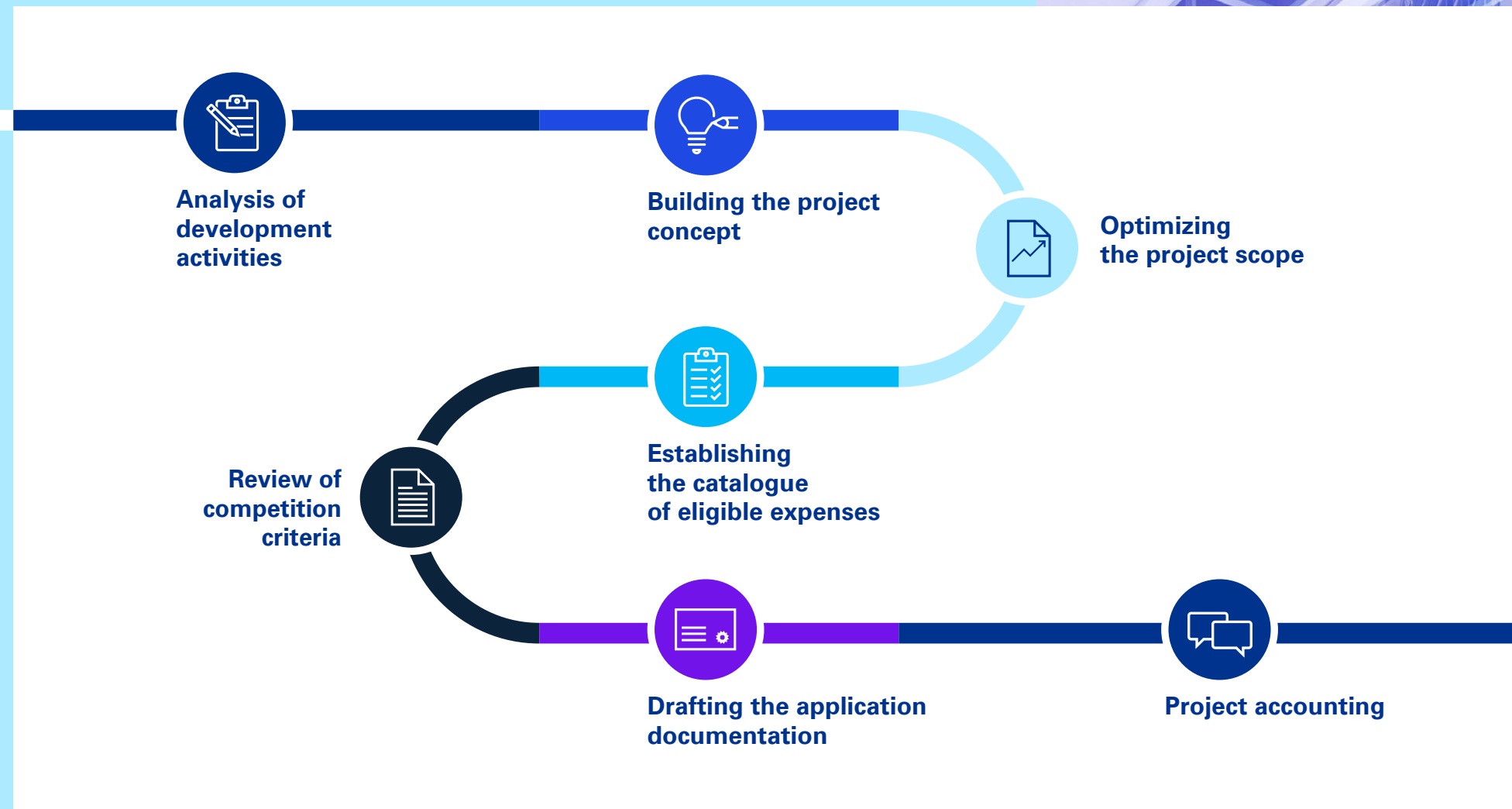
The measures mentioned in this brochure are examples of areas of support for businesses in 2021–2027. Support will be granted in the form of repayable and non-repayable co-financing, and in the form of loans. Support is offered under various programmes for national and EU funds, which also include:

- Tax exemptions in special economic zones
- Modernisation Fund
- Programmes of the Polish Medical Research Agency
- Connecting Europe Facility
- EU4Health Programme
- Digital Europe Programme
- EU Space Programme

KPMG advisors from the Grants & Incentives practice have a wealth of experience in effectively applying and accounting for projects co-financed out of public funds. We invite you to contact us to discuss the details of measures you are planning. We can help select the optimal source of support for your aims, and assist you throughout the process of obtaining and accounting for subsidies from public funds.



# How can we help?



# Co-financing for companies operating also in other EU countries

**KPMG has a network of experienced specialists dealing with obtaining EU funding and tax incentives for companies in all EU and associated countries.**

**Our team in Poland will coordinate the work of our specialists in EU countries so that the service is concentrated in one contact point. Our help includes:**

If you have production plants, engineering or development centers in other EU countries, it is worth knowing that it is also possible to take advantage of EU and local funding in these locations.



Full coordination of communication between our and your local teams and communication with the EU administration to map funding opportunities in the countries where you operate



Up-to-date funding opportunities



Obtaining funding for selected projects by preparing full application documentation by our local teams and submitting them to appropriate institutions



Settlement and reporting in individual locations

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