

**Reference Price Methodology no. 4/KSP/SGT  
for the combined natural gas entry/exit system,  
operated by  
Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A.,  
for the period from 1 January 2027, 6.00 a.m.  
to 1 January 2030, 6.00 a.m.**

**Warsaw, March 2026 r.**

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## 1. Introductory information

The Reference Price Methodology (hereinafter referred to as 'RPM') was developed pursuant to Article 27(4) of the Tariff Code for Operator Gazociągów Przesyłowych GAZ-SYSTEM S.A., hereinafter referred to as 'Operator' or 'OGP', and will be applied to the calculation of uniform transmission tariffs for a merged natural gas entry/exit system in the Republic of Poland comprising the KSP<sup>1</sup> and the SGT<sup>2</sup>.

As in previous years, information of the President of ERO containing decisions on the matters referred to in Article 28(1)(a-c) of the Tariff Code<sup>3</sup>, i.e. multipliers and seasonal factors for short-term gaseous fuel transmission services, the levels of discounts at entry points from the LNG terminal and the discounts used to calculate the reserve prices for standard capacity products for interruptible capacity, taking into account the results of the consultations<sup>4</sup>, conducted by the President of ERO between 1 September 2025 and 1 November 2025, will be published separately from the RPM decision.

In turn, the creation of the merged natural gas entry/exit system comprising the operator's own natural gas transmission network of gas E<sup>5</sup> and gas L<sup>6</sup> and a transmission network owned by the undertaking System Gazociągów Tranzytowych EuRoPol GAZ S.A.<sup>7</sup> (hereinafter referred to as 'EuRoPol GAZ'), pursuant to Article 17(4) and (5) of Regulation 2024/1789<sup>8</sup> results in the need to establish an effective inter-transmission system operator compensation mechanism (ITC KSP/SGT), as referred to in Article 10(3) of the Tariff Code. Consequently, the information of the President of ERO containing the decision approving the ITC KSP/SGT, referred to in Article 10(3) of the Tariff Code, taking into account the results of the consultations<sup>9</sup> conducted by the President of ERO between 1 September 2025 and 1 November 2025, will be published separately from the Decision on RPM.

## 2. Legal disclaimers regarding indicative nature of data and calculation results contained in this document

All numerical data for 2027-2029 presented in this document are indicative and are only intended to illustrate the impact of the adopted RPM on the level of transmission tariffs. These data do not constitute the basis for calculating tariffs during the RPM validity period.

In the event of discrepancies between the Polish and English version of this document, the document prepared in Polish shall prevail.

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<sup>1</sup> The operator's own transmission network of E and L natural gas.

<sup>2</sup> The transmission network owned by System Gazociągów Tranzytowych EuRoPol GAZ S.A. with its registered office in Warsaw, for which OGP acts as the gas transmission system operator, under the decision of the President of ERO of 17 November 2010, ref. no. DPE-4720-4(8)/2010/6154/BT.

<sup>3</sup> Commission Regulation (EU) 2017/460 of 16 March 2017 establishing a network code on harmonized transmission tariff structures for gas (OJ L 72 of 17.03.2017, p. 29).

<sup>4</sup> <https://www.ure.gov.pl/pl/biznes/taryfy-zalozenia/mnozniki-wspolczynniki-sezonow-2/12842,Konsultacje-w-zakresie-rabatow-mnoznikow-i-wspolczynnikow-sezonowych-do-taryfy-n.html>

<sup>5</sup> E – high-methane natural gas – E group.

<sup>6</sup> L – low-methane natural gas – L group, subgroup Lw.

<sup>7</sup> OGP acts as the gas transmission system operator for EuRoPol GAZ's transmission network.

<sup>8</sup> Regulation (EU) 2024/1789 of the European Parliament and of the Council of 13 June 2024 on the internal markets for renewable gas, natural gas and hydrogen, amending Regulations (EU) No 1227/2011, (EU) 2017/1938, (EU) 2019/942 and (EU) 2022/869 and Decision (EU) 2017/684 and repealing Regulation (EC) No 715/2009 (OJ L of 15.07.2024).

<sup>9</sup> <https://www.ure.gov.pl/pl/biznes/taryfy-zalozenia/itc-kspsgt-2027-2031-art-105-n/12843,Konsultacje-w-zakresie-Mechanizmu-rozliczen-miedzyoperatorskich-ITC-KSPSGT-2027-.html>

### 3. Duration of the RPM

The period of validity of this RPM has been set at 3 years, i.e. from 06.00 a.m. on 1 January 2027 to 06.00 a.m. on 1 January 2030<sup>10</sup>.

Pursuant to Article 27(5) of the Tariff Code the procedure consisting of the final consultation on the RPM, the decision of the NRA approving the RPM, the calculation of the tariff on the basis of that decision and its publication should be repeated at least every 5 years, starting from 31 May 2019.

Although the consultation document prepared by the Operator envisaged a period of validity of the RPM of 5 years, taking into account the following circumstances, as well as the Operator's request, this period is ultimately set at 3 years, covering the period 2027-2029. The final adoption of this RPM validity period is supported by an analysis of the changes that are to be introduced in the coming years. These changes should in particular concern the following:

- (i) the development of a FSRU-1<sup>11</sup> project and a planned FSRU-2 project in the Gulf of Gdańsk, accompanied by the reservation of additional contractual capacity,
- (ii) the merger of KSP and SGT into a single natural gas entry/exit system and a calculating of a uniform network tariff (lack of reservation of capacity and transmission charges at the PWP point), including deepening the physical integration of these systems,
- (iii) applying from 2026 only multipliers at reduced level in the settlement of short-term services and discontinue the use of seasonal factors.

Also important is the noticeable increase in bookings of short-term capacity products in 2025 compared to 2024, as well as in the first months of 2026.

The above factors will have a significant impact on the development of booked capacity levels in the merged entry/exit system for natural gas and may contribute to a significant change in the ratio between the ratio of booked capacity at entries and exits and the ratio between capacity used for cross- and intra-system needs.

For these reasons, the duration of the RPM is justified to be 3 years (rather than 5 years as originally envisaged), allowing for a review of the assumptions made regarding the booking of short-term products and additional capacities, and a possible revision of these assumptions.

On the basis of this RPM and the provisions in force (including the Energy Law Act<sup>12</sup> and the Tariff Regulation<sup>13</sup>), the Operator calculates transmission tariffs (uniform network tariffs) for the merged natural gas entry/exit system and submits them to the President of ERO for approval, together with a justification. The tariff period shall be the same as a year and shall cover the period from 6.00 a.m. on 1 January of a given year to 6.00 a.m. on 1 January of the following year.

In view of the above, the period of validity of this RPM has been set at 3 years, i.e. from 6.00 a.m. on 1 January 2027 to 6.00 a.m. on 1 January 2030.

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<sup>10</sup> In accordance with the definition of gas day – Article 3(16) of Commission Regulation (EU) 2017/459 of 16 March 2017 establishing a network code on capacity allocation mechanisms in gas transmission systems and repealing Regulation (EU) No 984/2017 (OJ L 72/1 of 17 March 2017), hereinafter referred to as 'NC CAM'.

<sup>11</sup> Floating Storage Regasification Unit.

<sup>12</sup> Energy Law Act of 10 April 1997 (Journal Of Laws 2026, item 43).

<sup>13</sup> The regulation of the Minister for Energy of 15 March 2018 on detailed rules for structuring and calculating tariffs and billing in the trade in gaseous fuels (Journal of Laws 2021, item 280, as amended).

#### 4. Description of the RPM (Article 26(1)(a) of the Tariff Code)

Pursuant to §6(1) of the tariff regulation, tariffs shall be calculated for a period of 12 months. However, pursuant to Article 47(5) of Energy Law Act the Operator shall introduce a tariff to be applied by the deadline specified by the President of ERO in the decision approving the tariff, which shall not be earlier than 14 days after the date of its publication.

The allowed (regulated) revenue from transmission services will be determined for each calendar year (tariff period), separately for the KSP Operator and the SGT Operator, on the basis of the justified costs of carrying out transmission activity and a justified return on capital involved in transmission of gaseous fuels, planned to be incurred during that period.

From 2027, the calculation of reference prices will be performed by applying the so-called *postage stamp methodology*, based on the sum of the above allowed revenues from transmission services and the sum of forecasted contractual capacities<sup>14</sup> at all entry and exit points to/from the merged entry/exit system, comprising KSP and SGT (without taking into account the planned contractual capacity at the interconnection point of these networks, i.e. without the PWP entry/exit point).

Transmission tariffs shall be calculated on the basis of an entry/exit model. Only capacity-based transmission tariffs are calculated (gr<sup>15</sup>/kWh/h/h)<sup>16</sup> for entries to and exits from the transmission system, taking into account, for high-methane gas E<sup>17</sup>, the discount for UGS<sup>18</sup> and for the LNG terminal<sup>19</sup>.

The same RPM (postage stamp) shall be applied separately for the transmission system of high-methane natural gas E and low-methane natural gas L<sup>20</sup>. These systems constitute separate balancing zones. The share of revenues from the provision of transmission services in the L-gas system is approximately 1.6% (for 2027, according to the data in the Consultation Document).

Entry/exit split referred to in Article 30(1)(b)(v)(2) of the Tariff Code for the purpose of calculating the indicative tariff, shall be set at 45%/55% (hereinafter: 45/55).

Although the consultation document prepared by the Operator assumed a 50%/50% distribution of costs between entry and exit points, given the importance of limiting cross-subsidisation between the cross-system use of transmission system (transit) and the intra-system use, it needed to be corrected. Indeed, the adoption of entry/exit split of 45/55 ensures that the cost allocation index (CAA), calculated in accordance with Article 5 of the Tariff Code, does not exceed 10% for each year of the RPM period.

As already mentioned, the revenue for the calculation of tariffs for 2027, 2028 and 2029 will be determined separately for the KSP and SGT networks, then added up for the merged entry/exit system. This sum will then be split into entries and exits to/from the transmission system according to the adopted entry/exit split (45/55). Dividing the regulated revenue allocated to the different types of entry/exit points by the total contractual capacity (taking into account the discounts applied to the UGS and the LNG terminal) and the number of hours per year will result in

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<sup>14</sup> Taking into account the capacity offered as bundled.

<sup>15</sup> 1 gr = 0.01 PLN.

<sup>16</sup> In accordance with Article 10 of NC CAM.

<sup>17</sup> High-methane natural gas group E.

<sup>18</sup> Underground gas storage where the storage facility is operated; the discount applied in 2027 is 80%.

<sup>19</sup> The discount applied in 2027 at the entry point to the transmission system from the LNG terminal in Świnoujście is 40%.

<sup>20</sup> Low-methane natural gas L-group, sub-group Lw.

a transmission tariff for the entry/exit points respectively.

The formula for calculating the tariff [gr/kWh/h/h] at entries to the transmission system of gas E in 2027, for a UGS discount equal to 80% and for an LNG discount equal to 40% is given below:

$$S_{S-WE} = \frac{U_{WE} * P_{DOZW.}}{(M_{U-WE} + (1 - 0.4) * M_{U-LNG} + (1 - 0.8) * M_{U-PMG}) * T_R}$$
$$S_{S-LNG} = (1-0.4) * S_{S-WE}$$
$$S_{S-PMG} = (1-0.8) * S_{S-WE}$$

where:

$S_{S-WE}$  – entry tariff to the transmission system [gr/kWh/h/h],

$S_{S-LNG}$  – entry tariff to the transmission system from the LNG terminal [gr/kWh/h/h],

$S_{S-PMG}$  – entry tariff to the transmission system from UGS [gr/kWh/h/h],

$U_{WE}$  – a share of allowed revenue for the gas transmission system of gas E, allocated to entry points,

$P_{DOZW.}$  – regulated/allowed revenue for the transmission system of gas E, comprising the KSP and SGT networks [PLN],

$M_{U-WE}$  – contractual capacity at entry points (without UGS and LNG terminal) [kWh/h], not including PWP,

$M_{U-LNG}$  – contractual capacity at the entry point from the LNG terminal [kWh/h],

$M_{U-PMG}$  – contractual capacity at UGS entry points [kWh/h],

$T_R$  – number of hours in year [h],

0.4 – discount at entry point from LNG terminal,

0.8 – discount at entry/exit point from/to UGS.

The tariff for exit points from the transmission system of gas E and the tariffs for the transmission system of gas L are calculated in an analogous manner, applying the above formula accordingly and taking into account the output parameters.

Volume-base tariff referred to in Article 26(1)(c)(i) and Article 4(3)(a) and (b) of the Tariff Code are not expected to be applied.

The issue of non-transmission services<sup>21</sup> provided by the Operator is presented in point 5.2. of this document.

Application of the fixed payable price approach referred to in Article 26(1)(e) and Article 24(b) of the Tariff Code is not envisaged. The floating payable price approach referred to in Article 24(a) of the Tariff Code is applied.

#### **4.1. Indicative information referred to in Article 30(1)(a) used in the postage stamp RPM (Article 26(1)(a)(i) of the Tariff Code)**

The RPM is based on the transmission capacity to be contracted as the only cost driver.

Forecasted transmission capacities used in the calculation of reference prices for the tariff year 'n+1' (for the year for which the tariff is calculated) will be the sum of:

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<sup>21</sup> Non-transmission services means regulated services other than transmission services and other than services regulated by Regulation (EU) No 312/2014 that are provided by the transmission system operator (Article 3(15) of the Tariff Code).

- the firm and interruptible capacities contracted for tariff year under the Open Season procedure, capacities resulting from multi-years contracts and capacities procured in successful auctions (including capacities offered as bundled and as unbundled products),
- the capacities contracted under the standard yearly firm and interrupted capacity products as of the date of submitting the tariff application in the year 'n' (including capacities offered as bundled and as unbundled products),
- the expected capacities to be contracted as part of the standard yearly firm and interrupted capacity products (also under multi-years orders, Open Season or auctions) for the year 'n+1', resulting from investments planned to be put into operation in year 'n' and 'n+1', including resulting from planned commissioning of new, modernized, reconstructed and expanded connections,

and

- the level of capacity contracted under quarterly, monthly, daily and within-day standard firm and interrupted capacity products in the calendar year 'n-1' - preceding the year 'n' in which the tariff application is submitted; the calculation of the tariff shall take into account the contractual capacity resulting from the realised short-term capacity products referred to above, converted to annual capacity (so-called annualization) in accordance with the following formula:

$$M_{U-R} = \frac{\sum_{i=1}^p M_{n_{KTi}} * M_{u_{KTi}} * T_{KTi}}{T_R}$$

where:

- $M_{U-R}$  – contractual capacity of the short-term capacity product converted to annual capacity, so-called 'annualized' [kWh/h]; calculated separately for entries and exits (including UGS and LNG terminal) and gas transmission subsystems E and L,
- $M_{n_{KT}}$  – multiplier of the short-term capacity product (quarterly, monthly, daily or within-day); for short-term services offered as interruptible, the calculation should additionally take into account the *ex-ante* discount for these services,
- $M_{u_{KT}}$  – contractual capacity of the short-term capacity product (quarterly, monthly, daily or within-day) [kWh/h],
- $T_{KT}$  – number of hours of service provided by the short-term capacity product (quarterly, monthly, daily or within-day) [h],
- $T_R$  – number of hours in year [h],
- p – number of short-term capacity products,

separately for entries to and exits from the transmission network:

- within high-methane and low-methane gas subsystems, and
- entries from and exits to the storage facilities within the high-methane subsystem.

The transmission capacity values adopted for the calculation of indicative reference prices for 2027, 2028 and 2029 are presented in table 1.

**Table 1.** Indicative transmission capacities for 2027, 2028 and 2029<sup>22</sup>.

Contractual capacity	Unit	Tariff for 2026		Indicative forecast for 2027		Indicative forecast for 2028		Indicative forecast for 2029	
		Gas E	Gas L	Gas E	Gas L	Gas E	Gas L	Gas E	Gas L
<b>Entry points - total, including:</b>	kWh/h	<b>53 779 593</b>	<b>1 096 440</b>	<b>54 672 874</b>	<b>1 097 331</b>	<b>61 806 061</b>	<b>1 100 610</b>	<b>63 960 525</b>	<b>1 100 610</b>
- interconnections	kWh/h	15 629 211		16 404 211		16 404 211		16 404 211	
- LNG Terminal	kWh/h	10 579 502		10 579 502		17 177 377		19 336 682	
- UGS	kWh/h	24 804 600		24 939 600		24 939 600		24 939 600	
- others	kWh/h	2 766 280	1 096 440	2 749 561	1 096 440	3 280 738	1 096 440	3 272 598	1 096 440
- renewable and low-carbon gases	kWh/h				891	4 135	4 170	7 434	4 170
<b>Exit points - total, including:</b>	kWh/h	<b>77 610 710</b>	<b>1 956 393</b>	<b>81 986 539</b>	<b>1 874 774</b>	<b>83 812 091</b>	<b>1 875 676</b>	<b>85 616 804</b>	<b>1 876 578</b>
- interconnections	kWh/h	503 103		2 430 103		2 430 103		2 430 103	
- UGS	kWh/h	14 958 920		15 008 920		15 008 920		15 008 920	
- others	kWh/h	62 148 687	1 956 393	64 547 516	1 874 774	66 373 068	1 875 676	68 177 781	1 876 578

## 4.2. Values of proposed adjustments of transmission tariffs based on capacity, referred to in Article 9 of the Tariff Code (Article 26 (1) (a) (ii) of the Tariff Code)

### 4.2.1. Discount for UGS

Pursuant to Article 9(1) of the Tariff Code, in relation to capacity-based transmission tariffs at entry points from and exit points to storage facilities (UGS) a discount of at least 50% shall apply, excluding the storage facilities connected to more than one transmission or distribution network, to the extent in which the facility is used to compete with an interconnection point.

Article 17(3) 2<sup>nd</sup> paragraph of Regulation 2024/1789 provides that *'from 1 January 2026, the regulatory authority may apply a discount of up to 100% to capacity-based transmission and distribution tariffs at entry points from, and exit points to, underground natural gas storage facilities and at entry points from LNG facilities for the purpose of increasing security of supply. The regulatory authority shall re-examine that tariff discount and its contribution to the security of supply during every regulatory period, in the framework of the periodic consultation carried out pursuant to the network code adopted pursuant to Article 71(2), first subparagraph, point (d).'*

In the calculation of reference prices for both entry and exit points from/to UGS, a discount of 80% shall be applied, which is in line with the requirements of Article 9(1) of the Tariff Code and of Article 17(3) of Regulation 2024/1789. Its level has remained stable in recent years, demonstrating the stability of regulatory policy on this issue. The discount adopted shall take into account the benefits and costs that UGSs provide to the transmission system as a whole and shall contribute to the efficient use of these installations. The main benefits of using UGSs include:

- ensuring stability and integrity of transmission system operation,
- providing flexibility in situations of increased demand for gaseous fuel both during the winter season and during daytime peaks,
- providing a safety margin in case of reduction or breaking of gas supply from neighbouring countries in case of e.g. infrastructure failure,
- optimisation of transmission network outflows and operation.

Moreover, being located close to the main demand centres, makes UGSs the most responsive source of supply that can be used to meet daily increases in demand for gaseous fuel.

There are no UGSs in the Polish transmission system which are connected to more than one

<sup>22</sup> The forecasted transmission capacity at interconnection points includes the capacity at Ukraine entry/exit point (as a third country) and the capacity of short-term products converted into annual capacity ('annualized').

transmission or distribution network or which compete with interconnection points.

#### 4.2.2. Discount for LNG Terminal.

Pursuant to Article 9(2) of the Tariff Code at entry points from the LNG terminal (...) a discount may be applied to capacity-based transmission tariffs in order to enhance security of supply.

Article 17(3) 2<sup>nd</sup> paragraph of Regulation 2024/1789 provides that *'from 1 January 2026, the regulatory authority may apply a discount of up to 100% to capacity-based transmission and distribution tariffs at entry points from, and exit points to, underground natural gas storage facilities and at entry points from LNG facilities for the purpose of increasing security of supply. The regulatory authority shall re-examine that tariff discount and its contribution to the security of supply during every regulatory period, in the framework of the periodic consultation carried out pursuant to the network code adopted pursuant to Article 71(2), first subparagraph, point (d).'*

As already mentioned, the information of the President of ERO containing decisions on the aspects referred to in Article 28(1)(a – c) of the Tariff Code, i.e., inter alia, discount levels at entry points from the LNG terminal taking into account the results of the consultations<sup>23</sup> conducted by the President of ERO between 1 September 2025 and 1 November 2025, will be published separately from the RPM Decision.

#### 4.3. Indicative reference prices (Article 26(1)(a)(iii) of the Tariff Code)

A comparison of the transmission tariffs for 2026 with the indicative tariffs for 2027, 2028 and 2029 calculated in accordance with the RPM is shown in table 2.

It should be noted that the tariffs for 2027-2029 were calculated for the merged natural gas entry/exit system comprising KSP and SGT networks. However, the tariffs for 2026 were calculated separately for both systems. The indicative tariffs set out in this table were calculated using the capacity forecast in table 1 and the forecast of allowed revenue for gas E for the KSP and SGT networks and for gas L, carried out by the Operator for the purposes of the Consultation Document, taking into account the impact of the capital expenditure planned to be incurred during the period of the RPM validity.

The analysis of other factors affecting the allowed revenue, both in plus and in minus, will take place in administrative proceedings on tariffs approval for 2027-2029.

**Table 2.** A comparison of transmission tariffs (for 2026 the KSP tariffs is shown).

Type of gas	Reference prices/rates [gr/kWh/h/h]	2026	2027	2028	2029	Change [%]	Change [%]	Change [%]
		(in force)	(indicative)	(indicative)	(indicative)	4/3	5/4	6/5
1	2	3	4	5	6	6	6	7
E	Entry points	0.7709	0.7305	0.6762	0.6730	-5.2%	-7.4%	-0.5%
	Exit points	0.3808	0.3890	0.4026	0.4053	2.2%	3.5%	0.7%
	UGS entry points	0.1542	0.1461	0.1352	0.1346	-5.3%	-7.4%	-0.5%
	UGS exit points	0.0762	0.0778	0.0805	0.0811	2.1%	3.5%	0.7%
	LNG facility entry point	0.2313	0.4383	0.4057	0.4038	89.5%	-7.4%	-0.5%
L	Entry points	0.3196	0.3318	0.3516	0.3643	3.8%	6.0%	3.6%
	Exit points	0.2189	0.2371	0.2512	0.2602	8.3%	5.9%	3.6%

<sup>23</sup> <https://www.ure.gov.pl/pl/biznes/taryfy-założenia/mnozники-wspolczynniki-sezonow-2/12842.Konsultacje-w-range-rebates-multipliers-i-seasonal-ratios-do-tariff-n.html>

The developments in the indicative reference prices set out in the table above are moderate. Whereas, the increase in the tariff at the entry point from the LNG terminal in 2027 (by 89.5%) results from the reduction of the discount from 70% in 2026 to 40% in 2027-2029.

It should be stressed that the issue of establishing and verifying the value of forecast regulated revenue is not covered by the provisions of the Tariff Code and will be verified in separate proceedings for the approval of tariffs for gaseous fuel transmission services for the period 2027-2029.

**4.4. Comparison of the indicative reference prices arising from the application of the postage stamp RPM with the indicative prices calculated using the capacity weighted distance methodology (CWD) (Article 26(1)(a)(vi) of the Tariff Code)**

Table 3 shows a comparison of the reference prices calculated in accordance with the postage stamp methodology and prices calculated in accordance with the CWD methodology, for E gas, including in both cases discounts for storage facilities (80%), LNG facilities (40%) and for interruptible transmission services – 6% for interconnection points and 2% - for internal points.

**Table 3.** A comparison of transmission tariffs for 2027, including discounts.

Tariff group	Point type	Postage stamp tariff		CWD tariff (50/50)			
		(45/55)	(50/50)	minimum	maximum	average	weighted average
E-entry	Gas fields	0.7305	0.8116	0.5243	0.5252	0.5248	0.5248
	IPs	0.7305	0.8116	0.5761	1.1339	0.7322	0.7322
	LNG terminal	0.4383	0.4870	0.4750	0.4750	0.4750	0.4750
	Nitrogen removal plants	0.7305	0.8116	0.3871	0.5250	0.4654	0.4347
E-entry-PMG		0.1461	0.1623	0.0857	0.1350	0.1051	0.1025
E-exit	IPs	0.3890	0.3536	0.0000	0.5685	0.4034	0.4034
	Distribution	0.3890	0.3536	0.2046	0.5137	0.3581	0.3489
	End users	0.3890	0.3536	0.2328	0.4893	0.3562	0.3451
E-exit-PMG		0.0778	0.0707	0.0629	0.0932	0.0780	0.0725
L-entry	Gas fields	0.3318	0.3683	0.2881	0.6961	0.5711	0.3898
	Nitrogen removal plants	0.3318	0.3683	0.4036	0.4036	0.4036	0.4036
L-exit	Distribution	0.2371	0.2156	0.0095	0.3841	0.1897	0.1736
	End users	0.2371	0.2156	0.1674	0.2732	0.2330	0.2274

The differences in the reference prices for high-methane gas E calculated according to the CWD methodology compared to the postage stamp methodology are due to the assumptions of the CWD methodology, which takes into account the distances of entry and exit points in the calculation of tariffs. Points with relatively higher tariffs are those poorly connected to other points on the periphery of the transmission system, while points with relatively lower rates are those most often located inside the system, with numerous connections to other points, which can be supplied from multiple sources of gaseous fuel supply. For discounted tariffs (table 3), the biggest differences between the postage stamp tariffs and the CWD tariffs are for border entry points for which the CWD weighted average tariff would be higher. At entry points from gas fields, nitrogen removal plants and gas storage facilities, the weighted average tariffs according to the CWD methodology are lower. For exit points, the largest difference is also found for border points where the weighted average tariff calculated according to the CWD methodology is higher, while for the other exit points the tariffs are similar for both methodologies.

For low-methane gas, there are no significant differences between the tariffs calculated according to the postage stamp methodology and the weighted average tariffs according to the CWD methodology.

A comparison of the reference prices calculated in accordance with the postage stamp methodology and those calculated on the basis of the CWD methodology for high-methane gas E, without applying discounts for PMG, the LNG terminal and interruptible services, is shown in table 4.

When comparing the tariffs calculated without discounts (80% for UGS and 40% for LNG terminal), as shown in table 4, the differences are similar to the comparison with discounts, but the CWD entry point tariff from the LNG terminal is higher than the postage stamp tariff.

**Table 4.** Comparison of tariffs for 2027, without discounts.

Tariff group	Point type	Postage stamp tariff		CWD tariff (50/50)			
		(45/55)	(50/50)	minimum	maximum	average	weighted average
E-entry	Gas fields	0.4074	0.4526	0.3386	0.3392	0.3389	0.3389
	IPs	0.4074	0.4526	0.3720	0.7322	0.4729	0.4729
	LNG terminal	0.4074	0.4526	0.5112	0.5112	0.5112	0.5112
	Nitrogen removal plants	0.4074	0.4526	0.2500	0.3390	0.3006	0.2807
E-entry-PMG		0.4074	0.4526	0.2767	0.4358	0.3395	0.3309
E-exit	IPs	0.3320	0.3018	0.0000	0.4835	0.3431	0.3431
	Distribution	0.3320	0.3018	0.1740	0.4369	0.3046	0.2967
	End users	0.3320	0.3018	0.1980	0.4162	0.3029	0.2935
E-exit-PMG		0.3320	0.3018	0.2675	0.3964	0.3316	0.3082
L-entry	Gas fields	0.3318	0.3686	0.2881	0.6961	0.5711	0.3898
	Nitrogen removal plants	0.3318	0.3686	0.4036	0.4036	0.4036	0.4036
L-exit	Distribution	0.2371	0.2156	0.0095	0.3841	0.1897	0.1736
	End users	0.2371	0.2156	0.1674	0.2732	0.2330	0.2274

**4.5. Results and components of the cost allocation assessment referred to in Article 5 and details of those components (Article 26(1)(a)(iv) of the Tariff Code) and the distribution between intra-system and cross-system revenues (Article 1(b)(v)(3) of the Tariff Code)**

Pursuant to Article 5(1) of the Tariff Code, the regulatory authority or the transmission system operator, depending on the decision of the national regulatory authority, shall perform an assessment of the allocation of costs<sup>24</sup> concerning revenues from transmission services to be recovered in the form of capacity-based transmission tariffs and shall publish them in the final consultation referred to in Article 26 of the Tariff Code.

Pursuant to Article 5(2) in the cost allocation assessments shall indicate the degree of cross-subsidisation between intra-system and cross-system network use based on the proposed RPM.

The cost allocation index (Comp<sub>cap</sub>), expressed as a percentage, is calculated according to the following formula:

$$\text{Comp}_{\text{cap}} = \frac{2 * |\text{Ratio}_{\text{cap}}^{\text{intra}} - \text{Ratio}_{\text{cap}}^{\text{cross}}|}{\text{Ratio}_{\text{cap}}^{\text{intra}} + \text{Ratio}_{\text{cap}}^{\text{cross}}} * 100\%$$

where:

<sup>24</sup> CAA – cost allocation assessment, set out in Article 5 of the Tariff Code, resulting in a cost allocation index (in %). The CAA index indicates if there is no undue cross-subsidisation between cross-system use of the transmission system (transit) and the intra-system use. The limit value for this index, for which no justification is required, is 10%.

Ratio<sup>intra</sup><sub>cap</sub> – intra-system network use ratio, calculated as the difference between the allowed revenue and the revenue from cross-system network use divided by the sum of the contractual capacities at inputs and outputs [PLN/kWh/h],

Ratio<sup>cross</sup><sub>cap</sub> – cross -system network use ratio, calculated by dividing the sum of revenues at entry and exit points for cross-system network use by the sum of contractual capacity at entries and exits [PLN/kWh/h].

Table 5 presents the assessment of cost allocation for the high-methane gas transmission system, because there are no interconnection points in the low-methane gas system. This assessment was based on the cost factor, which is the transmission capacity planned to be contracted.

Pursuant to the provisions of Article 5(6) of the Tariff Code, if the value of the cost allocation index (CAA) presented in table 5 does not exceed 10%, it is not required to justify this value in the decision of the regulatory authority referred to in Article 27(4). The index value confirms that there is no excessive cross-subsidisation between intra-system and cross-system use of the transmission network.

The values of the CAA index for 2027 for the CWD methodology (27.3% for tariffs including discounts and 19.0% without discounts) significantly exceed the limit value of 10% and the values according to the postage stamp methodology, thus justifying the choice of the postage stamp methodology for the Operator's own network.

**Table 5.** Cost allocation assessment (CAA) for 2027 r.

Cost Allocation Assessment (CAA)	Unit	Postage stamp methodology (45/55)	
		With discounts (UGS 80%, TLNG 40%, Ex-ante 6% and 2%)	No discounts
1	2	3	4
<b>Allowed revenue</b>	<b>thsd PLN</b>	<b>4 335 606</b>	<b>4 335 606</b>
Entry tariff (cross-system) *	gr/kWh/h/h	0.4074	0.4074
Exit tariff (cross-system)	gr/kWh/h/h	0.3890	0.3320
<b>Capacity - intra-system (Entries+Exits)</b>	<b>kWh/h</b>	<b>131 799 208</b>	<b>131 799 208</b>
<b>Capacity - cross-system (Entries+Exits)</b>	<b>kWh/h</b>	<b>4 860 206</b>	<b>4 860 206</b>
Revenue (cross-system entry)	thsd PLN	86 719	86 719
Revenue (cross-system exit)	thsd PLN	82 807	70 680
<b>Revenue (cross system total) (Entries + Exits)</b>	<b>thsd PLN</b>	<b>169 526</b>	<b>157 399</b>
share	%	4%	4%
<b>Revenue (intra-system)</b>	<b>thsd PLN</b>	<b>4 166 080</b>	<b>4 178 207</b>
share	%	96%	96%
<b>Cross-system network use ratio</b>	<b>PLN/kWh/h</b>	<b>34.88</b>	<b>32.39</b>
<b>Intra-system network use ratio</b>	<b>PLN/kWh/h</b>	<b>31.61</b>	<b>31.70</b>
<b>CAA Index</b>	<b>%</b>	<b>9.84%</b>	<b>2.13%</b>

\* in column 3 – average tariff for entry points, UGS entry points and LNG entry point.

#### 4.6. Assessment of the RPM as regards compliance with the requirements of Article 7 of the Tariff Code (Article 26(1)(a)(v) of the Tariff Code)

Pursuant to Article 7 of the Tariff Code, the RPM must comply with Article 17(1-3) of Regulation (EC) 2024/1789 and with the following requirements.

This methodology should:

- a) enable network users to reproduce the calculation of reference prices and provide their accurate forecast,

- b) take into account actual costs incurred in connection with providing transmission services, including the complexity of the transmission network,
- c) ensure non-discrimination and prevent undue cross-subsidisation, among others, by taking into account cost allocation assessments as set out in Article 5,
- d) ensure that significant volume risk associated in particular with transmission via given entry-exit system is not assigned to final customers within that entry-exit system,
- e) ensure that the reference prices received do not distort cross-border trade.

The RPM meets all the above requirements. In addition, it should be stressed that this methodology is simple and transparent, thanks to which the transmission system users can easily reproduce the calculation of reference prices and estimate their changes in the future.

**4.6.1** The tariff models for high-methane and low-methane gas published on the Operator's website enable network users to reproduce the reference price calculations and their forecast. The accuracy of this forecast is limited by the accuracy of estimates of revenue developments and capacity bookings. Under this methodology, the final regulated revenue shall be determined annually in the tariff approval proceedings.

**4.6.2** The methodology takes into account the actual costs incurred for providing transmission services. Based on actual costs of transmission services provision, disclosed in the audited financial statements, forecasts of justified costs for tariff calculation are made.

As the Polish transmission system is meshed, determining the methodology of allocation of actual costs to points of the transmission system is very difficult, hence the methodology of the so-called postage stamp was applied, according to which the costs allocated to a given point of the transmission system are proportional to the projected booked capacity. Due to the fact that system users, thanks to the multiplicity of entries (including UGS, production and intersystem connections), use the transmission system to the same extent, this approach is justified. There are many interconnections in the transmission network and system points are quite densely and evenly distributed on the topographic map of the transmission system. Various gas flow pattern - various delivery routes, due to the commissioned border connections (Baltic Pipe, GIPL, Vyrava) and terminal LNG development show the possibility to supply gas from all entry points. Such a network of connections allows for an assumption that all users of the transmission system use the transmission system equally, and therefore they should bear proportionally the costs of its development and operation. The transmission system diagram is presented in point 7.1. of this document.

In this system, distance is not a significant cost driver, which was confirmed by comparing the results obtained using the postage stamp methodology with the CWD methodology, presented in point 4.4. of this document.

**4.6.3** The methodology ensures non-discriminatory treatment of transmission system users as the same transmission tariffs are applied to all users of gas transmission services at entry points and the same at exit points. Discounts/adjustments are applied to entry/exit points from storage facilities and entry points from LNG facilities in accordance with the provisions of the Tariff Code.

The result of the cost allocation assessment referred to in Article 5 of the Tariff Code, presented in point 4.5 (CAA index 9.84%), confirms that there is no undue cross-subsidisation between cross-system and intra-system users. In addition, comparison of tariffs resulting from the postage stamp methodology with the CWD methodology

presented in point 4.4 shows that there is no undue subsidization between individual network users. It should be noted that due to the meshed transmission system (57 entry points and 885 exit points for KSP and SGT), the results of this comparison are approximate, because in such situation it is impossible to precisely assign costs to a given point, because individual entry and exit points are not cost centres to which specific costs are assigned, which would require the use of general cost allocation keys.

Moreover, the postage stamp methodology also prevents cross-subsidization between the high-methane gas and low-methane gas subsystem, due to the fact that transmission tariffs are calculated on the basis of regulated revenue determined separately for each gas subsystem. Therefore, the tariffs applied to the high-methane gas and low-methane gas subsystems respectively cover the costs of these transmission subsystems and do not lead to cross-subsidization.

**4.6.4** Due to the forecasted limited use of the transmission system for cross-system needs (the share of transit is about 4% - for 2027 according to Consultation Document data) and the exclusive application of fixed - capacity-based tariffs, there is no risk of increased costs being allocated to final customers due to the lack of capacity bookings by users of cross-system services.

**4.6.5** Reference prices do not distort cross-border trade, as there is no discrimination of transmission system users and no cross-subsidisation. The same level of transmission tariff is applied for all entry points and the same level for all exit points, therefore there are no price preferences for a specific flow directions of gaseous fuels. In addition, the cost allocation index, referred to in Article 5 of the Tariff Code, shall not exceed 10%.

## **5. Indicative information referred to in Article 30(1)(b)(i), (iv) and (v) of the Tariff Code (Article 26(1)(b) of the Tariff Code)**

### **5.1. Allowed revenue of the transmission system operator (Article 30(1)(b)(i) of the Tariff Code)**

The allowed (regulated) revenue from transmission services will be determined for each calendar year (tariff period), separately for the KSP Operator and the SGT Operator, on the basis of the justified costs of carrying out transmission activity and a justified return on capital employed in transmission of gaseous fuels, planned to be incurred during that period.

Notwithstanding the above, the results of the efficiency comparison between transmission system operators carried out by ACER, pursuant to Article 19(2) of regulation 2024/1789, may also be taken into account in the periodic determination of the allowed revenues of the Operator.

In conjunction with Paragraph 6(1) of the tariff regulation, the regulated revenue is set for a period of 12 months in the administrative proceedings on tariff approval. Whereas Paragraph 10 of that regulation, specifies the various sources of revenue to be taken into account in the determination of allowed (regulated) revenue.

Pursuant to the Decision ref. no. DRG.DRG-2.745.3.2021.JDo1<sup>25</sup> of 26 August 2021, issued under Article 19(5) of the Tariff Code, the total revenue from auction premium to be earned by the Operator in 2022 and subsequent years in connection with the sale of contractual transmission

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<sup>25</sup> URE Industry Bulletin - Gaseous Fuels No. 67/2021- <https://bip.ure.gov.pl/bip/taryfy-i-inne-decyzje-b/inne-decyzje-informacji/4002.Inne-decyzje-informacje-sprawozdania-opublikowane-w-2021-r.html>

capacity on its own transmission network will be used to reduce tariffs for subsequent tariff periods.

The regulated revenue will also be reduced by the balance of revenues and costs related to the provision of services by the auction platform GSA and to the provision of services by gas quality measurement laboratories and calibration of gas meters, for third parties.

Pursuant to Article 7(10) of the Energy Law Act, costs arising from expenditures on connection of entities applying for connection to the gas network, to the extent that they have been covered by revenues from grid connection fees, do not constitute a basis for determining tariffs for the transmission of gaseous fuels.

Due to the fact that the Tariff Code does not include detailed rules for determining regulated revenue, which are included in the Energy Law and in the tariff regulation, this issue will not be explained in more detail in this document.

More information on the rules for determining regulated revenue and its individual components, in relation to approved tariffs, will be provided by the Operator in conjunction with the publication obligations laid down in the Tariff Code and Regulation 2024/1789<sup>26</sup>.

By the decision of the President of ERO of 18 July 2025, ref. no. DRG.DRG-2.745.14.2025.JDo1 Operator was designated as the entity responsible for publishing the information referred to in Article 19(1) of regulation 2024/1789. Whereas by an earlier decision of 27 October 2017, ref. no. DRG.DRG-2.7129.2.2017.JDo1 Operator was designated as the entity responsible for publishing the information referred to in Article 30 of the Tariff Code.

## **5.2. Non-transmission services and tariffs (Article 26(1)(c)(ii) of the Tariff Code)**

Pursuant to Article 4 (1) of the Tariff Code, a given service is included in transmission services, provided that both of the following criteria are met:

- the costs of such service are caused by the cost drivers of both technical or forecasted contracted capacity and distance,
- the costs of such a service are related to the investment in and operation of infrastructure which is part of the regulated asset base for the provision of transmission services.

If any of the above criteria is not met, a given service may be classified as transmission or non-transmission service depending on the findings of the periodic consultations by the transmission system operator and decisions of the national regulatory authority.

It should be emphasized that all data and assumptions adopted by the Operator to calculate rates for compression services and gas pressure reduction services in the Consultation Document are indicative and will be subject to final verification during the administrative proceedings on tariff approval.

In the event of the emergence of non-transmission services other than those identified to date, the revenues from these services will be included in the regulated revenue.

Moreover, in order to avoid cross-subsidization, insufficiently or excessively recovered revenues from the non-transmission services provided will be reconciled/settled separately from gaseous fuel transmission services. For this purpose, three sub-accounts will be created for the Operator's regulatory account for its own network: (i) for gaseous fuel transmission services, (ii) for non-

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<sup>26</sup> <https://www.gaz-system.pl/pl/dla-klientow/uslugi-w-ksp/taryfa-ksp/nc-tar.html>

transmission services of gaseous fuel pressure reduction and (iii) for non-transmission services of gaseous fuel compression. The balance of each subaccount will be included in the calculation of tariffs for individual services in subsequent years.

Thanks to this approach, the requirements specified in Article 4 (4)(b) of the Tariff Code, according to which rates for non-transmission services *'shall be applied to the beneficiaries of a given non-transmission service in order to minimize cross-subsidies between network users in or outside a Member State, or both'* will be met.

### 5.2.1. Gas compression services

At the user's request, the Operator will offer the gaseous fuel compression service at selected (9) entry points to the transmission system, in particular for the delivery of natural gas from gas fields. The service will be provided with the use of compressor stations, the capacity of which is not fully used for system needs. The revenue covering the costs of compressor stations in the part allocated to the provision of gaseous fuel compression services (by excluding costs related to the provision of transmission services) and the return on capital from assets or their part involved in the provision of compression services, will be recovered at the entry points to the gas transmission system in the form of monthly charges.

The monthly charge for the compression service will be the sum of two components:

- a) the fixed subscription fee based on fixed costs of the compression service for a given gas compressor station [PLN/month];
- b) variable charge constituting the product of:
  - amount of gas used to drive compressors in a given compressor station in the part related to the provided gaseous fuel compression service [kWh] and
  - reference gas price (CRG<sup>27</sup>) for the high-methane gas balancing area defined as the price representing the weighted average purchase price of gaseous fuel by the Operator in the gas month preceding the month in which the CRG will be published [PLN/kWh]. The published CRG price for the period covered by the billing is accepted for billing. For this reason, revenue from the variable rate is not approved in the tariff proceedings and is not subject to settlement through the regulatory account.

The calculation of indicative fees/rates for the provided gaseous fuel compression services is presented in table 6.

**Table 6.** Indicative fees/rates for gaseous fuel compression services for 2027-2029.

Compression service	Unit	2026	2027	2028	2029
		Gas E	Gas E	Gas E	Gas E
Subscription fee income	thsds PLN	27 695.4	35 009.2	36 469.4	38 217.2
Number of entry points	unit	6	9	9	9
<b>Subscription fee</b>	<b>PLN/unit/month</b>	<b>384 658</b>	<b>324 159</b>	<b>337 680</b>	<b>353 863</b>
<b>Variable rate (gas price)*</b>	<b>PLN/kWh</b>				

\* the variable rate is not approved in the tariff because the CRG price published by the Operator is used for settlement.

<sup>27</sup> <https://swi.gaz-system.pl/swi/public/#!/ksp/crg?lang=pl>

## 5.2.2. Gas pressure reduction services

The gas pressure reduction service will be provided by the Operator using the pressure reduction units installed at exit points from the transmission system in order to reduce gas pressure to medium and/or low pressure at the connection point of the gas station with the customer's installation.

Upon this service, cross-subsidization between the customers requiring gas pressure reduction service (579 points for gas E and 67 points for gas Lw) to medium and/or low pressure and:

- customers with their own reduction and measurement stations and
- customers who do not need an additional pressure reduction service,

will be limited.

The application of rates for the gas pressure reduction service (from 2023<sup>28</sup>) means that the costs related to, inter alia, the operation, renovation and modernization of reduction and measurement stations<sup>29</sup> are borne by customers using these services.

At the same time, customers planning to connect to the transmission network, or customers planning to rebuild/extend their connection in order to adapt to the current demand for gaseous fuels, have the choice of: (i) using the reduction services offered by the Operator or (ii) investing in their own reduction station, so that they will not be charged an additional charge for the reduction services. In the second case, the customer is also required to submit a request to the Operator to cease providing the gaseous fuel pressure reduction service, in accordance with the template available on the Operator's website.

The revenue covering the costs related to the operation of pressure reduction and metering stations in the scope of the provision of reduction services and the return on capital on assets or their part involved in the provision of pressure reduction services, will be recovered at the exit points from the gas transmission system, where the pressure reduction service is required, in the form of fixed rates depending on the contracted transmission capacity [gr/kWh/h/h]. The rate will be calculated as the quotient of the regulated revenue related to reduction services and the sum of contracted capacities at transmission system exit points, where it is necessary to provide the pressure reduction service by the Operator, and the number of hours in a year.

The calculation of indicative rates for the provided gas pressure reduction services is shown in table 7.

**Table 7.** Indicative rates for the provided gas pressure reduction services in 2027-2029.

Pressure reduction	Unit	2026			2027			2028			2029		
		Gas E	Gas Lw	Total	Gas E	Gas Lw	Total	Gas E	Gas Lw	Total	Gas E	Gas Lw	Total
Allowed revenue	thsd PLN	72 306	2 218	74 524	80 767	2 459	83 226	84 733	2 595	87 328	88 541	2 698	91 239
Booked capacity	MWh/h	23 539	1 282	24 821	23 539	1 282	24 821	23 539	1 282	24 821	23 539	1 282	24 821
Rate	gr/kWh/h/h	0.0350	0.0197	-	0.0392	0.0219	-	0.0411	0.0231	-	0.0429	0.0240	-

<sup>28</sup> The recommendation set out in paragraph 8, 9 point 5 and in point 5.3 of ACER's analysis were taken into account at that time

([https://extranet.acer.europa.eu//Official\\_documents/Acts\\_of\\_the\\_Agency/Publication/Agency%20report%20-%20analysis%20of%20the%20consultation%20document%20for%20Poland\\_National.pdf](https://extranet.acer.europa.eu//Official_documents/Acts_of_the_Agency/Publication/Agency%20report%20-%20analysis%20of%20the%20consultation%20document%20for%20Poland_National.pdf)).

<sup>29</sup> Including: gas heating systems (for boiler rooms and fuel gas consumption) and pressure reduction facilities (three-level of pressure safety).

## 6. Indicative information referred to in Article 30(2) of the Tariff Code (Article 26(1)(d) of the Tariff Code)

The Operator's website contains simplified tariff models which allow to calculate the indicative reference prices of standard capacity products for years 2027, 2028 and 2029. They allow for changes, with any choice of parameters regarding the entry/exit split or appropriate adjustments (discounts for UGS and LNG terminal).

**Table 8.** Indicative reference prices calculation for years 2027-2029.

Natural gas transmission network	Unit	2027		2028		2029	
		E	L	E	L	E	L
<b>Revenues</b>	<b>PLN</b>	<b>4 335 605 715</b>	<b>70 812 728</b>	<b>4 617 121 424</b>	<b>75 258 370</b>	<b>4 751 446 546</b>	<b>77 766 858</b>
Share of revenues at entries	%	45	45	45	45	45	45
Entry/exit split	%	45/55	45/55	45/55	45/55	45/55	45/55
UGS-entry discount	%	80	80	80	80	80	80
UGS-exit discount	%	80	80	80	80	80	80
LNG-entry discount	%	40	40	40	40	40	40
Capacity at entries	kWh/h	19 153 772	1 096 440	19 684 949	1 096 440	19 676 809	1 096 440
Capacity at UGS entries	kWh/h	24 939 600	-	24 939 600	-	24 939 600	-
Capacity at LNG entry	kWh/h	10 579 502	-	17 177 377	-	19 336 682	-
Capacity at exits	kWh/h	66 977 619	1 874 774	68 803 171	1 875 676	70 607 884	1 876 578
Capacity at UGS exits	kWh/h	15 008 920	-	15 008 920	-	15 008 920	-
Tariffs at entries	gr/kWh/h/h	0.7305	0.3318	0.6762	0.3516	0.6730	0.3643
Tariffs at UGS entries	gr/kWh/h/h	0.1461	-	0.1352	-	0.1346	-
Tariffs at LNG entry	gr/kWh/h/h	0.4383	-	0.4057	-	0.4038	-
Tariffs at exits	gr/kWh/h/h	0.3890	0.2371	0.4026	0.2512	0.4053	0.2602
Tariffs at UGS exits	gr/kWh/h/h	0.0778	-	0.0805	-	0.0811	-
<b>Revenue covered by transmission tariffs, including:</b>	<b>thsds PLN</b>	<b>4 335 606</b>	<b>70 813</b>	<b>4 617 121</b>	<b>75 258</b>	<b>4 751 447</b>	<b>77 767</b>
Capacity-based tariffs	thsds PLN	4 335 606	70 813	4 617 121	75 258	4 751 447	77 767
Volume-based tariffs	thsds PLN	-	-	-	-	-	-
<b>Total revenue for entry and exit points, of which:</b>	<b>thsds PLN</b>	<b>4 335 606</b>	<b>70 813</b>	<b>4 617 121</b>	<b>75 258</b>	<b>4 751 447</b>	<b>77 767</b>
Entry points	thsds PLN	1 951 023	31 866	2 077 705	33 866	2 138 151	34 995
Exit points	thsds PLN	2 384 583	38 947	2 539 417	41 392	2 613 296	42 772
<b>Total revenue for high-methane gas E and low-methane gas L</b>	<b>thsds PLN</b>	<b>4 406 418</b>		<b>4 692 380</b>		<b>4 829 213</b>	

The tariffs at UGS points were obtained by applying a discount of 80% to the tariff at entries and exits. Whereas, the tariffs at the entry point from the LNG terminal by applying a discount of 40% to the tariff at the entry points.

The calculation of the entry/exit tariff took into account 20% of the capacity at the UGS entries/exits and 40% of the capacity at the LNG terminal entry (i.e. taking into account the discounts at the exit points to and from the UGSs and the discount at the entry from the LNG terminal), as is apparent from the equation set out in point 4. This approach is the same as the rescaling referred to in Article 6(4)(c) of the Tariff Code.

The above table also presents indicative revenues from transmission services referred to in Article 30(1)(b)(iv) and (v) of the Tariff Code.

## 7. Description of the gas transmission system

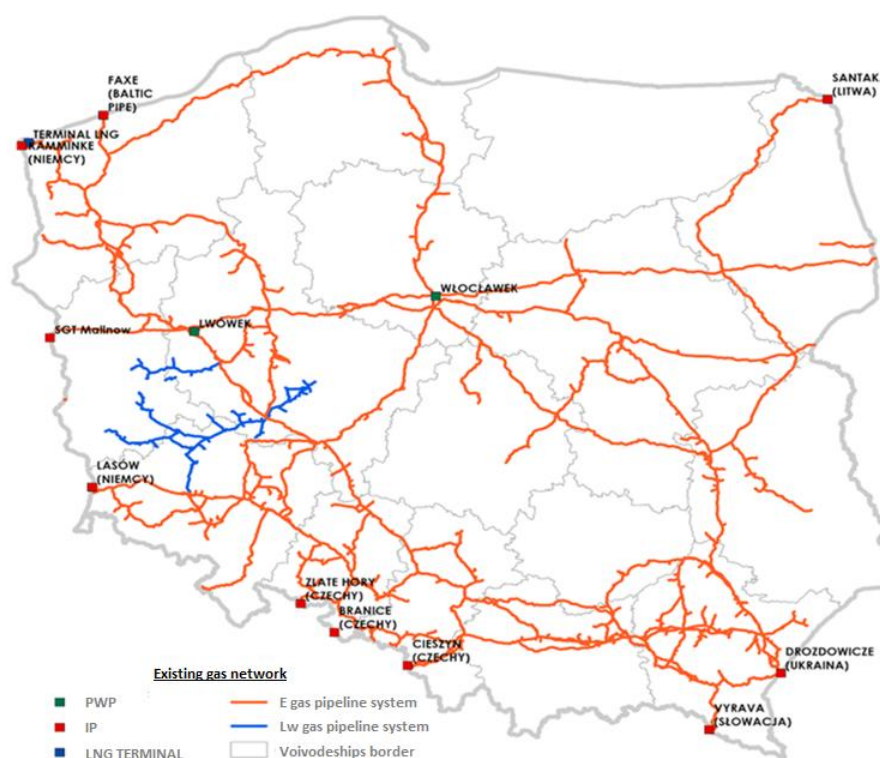
### 7.1. KSP (national transmission system owned by the Operator)

The transmission system forming part of the assets of OGP GAZ-SYSTEM S.A. consists of a part relating to the transport of high-methane gas (group E) and low-methane gas (group L, subgroup Lw) with a total length of 12 201 km.

**Table 9.** Gas transmission in figures – data for calendar year 2025 – as of 31 December 2025<sup>30</sup>.

Length of transmission network	12 201 km
Number of entry points	65
Number of exit points	895
Number of gas stations	850
Number of compressor stations	14
Number of nodes	35
Volume of gaseous fuel transported in 2025	20.3 bcm
	234.4 TWh
Volume of gaseous fuel transported in 2025, including UGS	22.8 bcm
	262.1 TWh
Operational gas storage capacity (UGS)	3 309 bcm
	37 304 GWh

**Figure 1.** The scheme of natural gas transmission system (group E and Lw)<sup>31</sup>.



### 7.1.1. The high-methane gas system

a) The high-methane gas system shall form a mains system comprising:

- North-South Corridor - constituting a system of gas pipelines built in recent years on the route LNG Terminal in Świnoujście - Goleniów - Lwówek - Odolanów - Kędzierzyn - Twaróg - Tworzeń - Pogórska Wola - Strachocina - Hermanowice along with the Poland - Slovakia Interconnector,

<sup>30</sup> <https://www.gaz-system.pl/pl/system-przesylowy/infrastruktura-przesylowa/krajowy-system-przesylowy.html>

<sup>31</sup> <https://mapa.gaz-system.pl/>

- The Baltic Pipe offshore gas pipeline and its inclusion in the National Transmission System on the Niechorze – Płoty route,
- Poland-Lithuania gas pipeline which also supplies gas for eastern and north-western Poland, together with the Rembelszczyzna – Hołowczyce and Hołowczyce – Wronów gas pipelines,
- East main pipeline on the route Hermanowice – Jarosław – Wronów – Rembelszczyzna,
- The North main pipeline connecting the gas supply sources located in the north-west of the Country (LNG Terminal in Świnoujście, Baltic Pipe) with the Tricity agglomeration (Gdańsk, Gdynia, Sopot) area on the Szczecin – Gdańsk route,
- Gas supply system for central Poland on the Gustorzyn – Rembelszczyzna and Gustorzyn – Odolanów route,
- Gas supply system for central and eastern Poland on the Gustorzyn – Wronów route (the system was put into operation at the turn of 2023/2024),
- Gas supply system for northern Poland on the Gustorzyn-Gdańsk route,
- Transmission system in Lower and Upper Silesia.

Gas flows in the system vary depending on the demand for gas, the operation of connected facilities (gas storage facilities, LNG terminal) and gas import.

- b) The Operator's transmission system is supplied with high-methane gas at 56 entry points:
- entries to the national transmission system (gas import):
    - ✓ GCP GAZ-SYSTEM/UA TSO with a technical transmission capacity 5.65 GWh/h,
    - ✓ Mallnow (via PWP) with a technical transmission capacity 11.57 GWh/h,
    - ✓ GCP GAZ-SYSTEM/ONTRAS with a technical transmission capacity 2.03 GWh/h,
    - ✓ Cieszyn with a technical transmission capacity 1.17 GWh/h,
    - ✓ Branice with a technical transmission capacity 0.002 GWh/h,
    - ✓ Terminal LNG with a technical transmission capacity 9.47 GWh/h,
    - ✓ Interconnection point with Denmark (Faxe-entry) 13.41 GWh/h,
    - ✓ Interconnection point with Lithuania (Santaka-entry) 2.42 GWh/h,
    - ✓ Interconnection point with Slovakia (Vyrava-entry) 7.25 GWh/h,
  - entries from high-methane natural gas fields - 37 gas fields,
  - entries from the nitrogen removal plants (Odolanów and Grodzisk Wielkopolski),
  - entries from underground gas storage facilities - 7 UGS.
- c) 14 compressor stations with the installed power of 133 MW operate in the transmission system.
- d) The transmission system is connected with distribution systems and final customers at 892 exit points.

- e) 7 underground gas storage facilities with a total working volume of 3.31 BCM (37.3 TWh)<sup>32</sup> cooperate with the transmission system, including:
- 2 UGS (GIM Kawerna) developed in salt caverns with working volume of 874.3 MMCM (9.74 TWh),
  - 5 UGS (GIM Sanok and UGS Wierzchowice) developed in partly depleted natural gas fields with working volume of 2 435 MMCM (27.56 TWh).
- f) The Operator's infrastructure development<sup>33</sup>.

The investments covered by the national ten-year transmission system development plan for 2026-2035 take into account two development time horizons, i.e.:

- 2027 time horizon – including the continuation of initiated investment programs defined in previous Development Plans,
- 2035 time horizon – includes investment tasks whose implementation will depend on the level of development of gas markets in Poland and the region.

**Table 10.** Key and strategic investments planned until 2035.

No.	Investment task name	Time horizon	
		until 2027	until 2035
1	Rembelszczyzna – Mory pipeline	x	
2	Stanisławów – Woła Karczewska pipeline		x
3	Gas compressor station Hołowczyce (expansion)	x	
4	Wronów – Rozwadów pipeline		x
5	Rozwadów – Strachocina pipeline		x
6	Gas compressor station Lwówek (construction), node Lwówek (expansion)	x	
7	KSP/SGT interconnection in Zambrów	x	
8	KSP/SGT interconnection in Ciechanów	x	
9	KSP/SGT interconnection in Długa Goślina	x	
10	KSP/SGT interconnection in Wydartowo	x	
11	KSP/SGT interconnection in Włocławek	x	
12	Kędzierzyn – Racibórz pipeline	x	
13	Skoczów – Komorowice – Oświęcim pipeline		x
14	Racibórz – Rybnik pipeline	x	
15	Rybnik – Oświęcim pipeline		x
16	Kolnik – Gdańsk – FSRU pipeline (onshore part)	x	
17	Kolnik – Gardeja – Gustorzyn pipeline	x	
18	Kolnik – Gdańsk – FSRU pipeline (off-shore part)		x
19	Terminal FSRU		x
20	Węzów – Przewóz pipeline	x	
21	Lewin Brzeski – Nysa pipeline		x
22	Nowe Tłoki – Sulechów pipeline	x	
23	Kotowice – Krzeczyn pipeline		x
24	Krzeczyn – Legnica pipeline		x

<sup>32</sup> <https://ipi.gasstoragepoland.pl/pl/menu/transparency-template/?page=uslugi-i-infrastruktura/parametry-techniczne/>

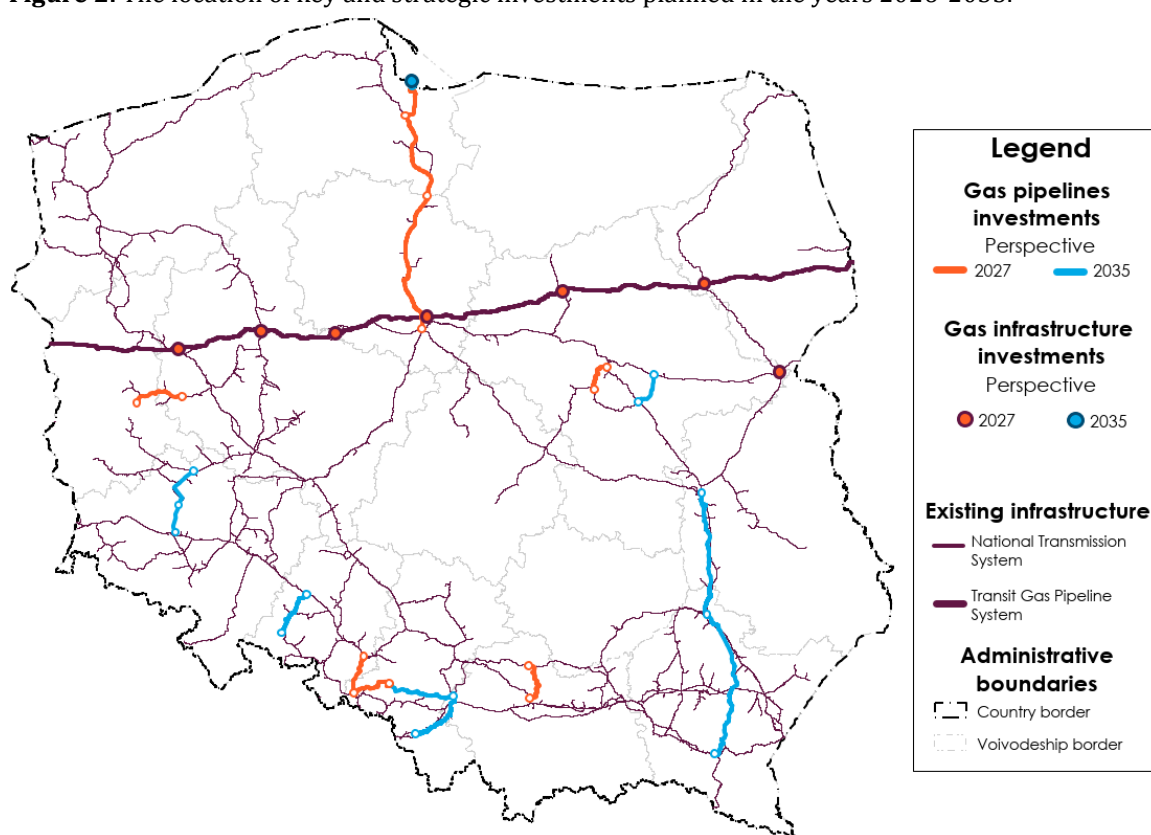
<sup>33</sup> <https://www.gaz-system.pl/pl/system-przesylowy/rozwoj-systemu-przesylowego/krajowe-plany-rozwoju.html>

The above list of key and strategic investments largely includes continuing tasks for which the design or implementation phase has been initiated in recent years.

The implementation of the above projects in the time horizon of 2027 will enable the creation of infrastructure for a fully diversified gas market. The expansion of the KSP in the said horizon will result in ensuring fully safe and effective conditions for the transmission of gaseous fuels, both for domestic customers and potential export directions.

In time horizon 2035, investments are planned to increase the country's energy security or to expand transmission capacity in those regions of Poland where the consumption of gaseous fuel will increase, including: for power generation needs (Warsaw agglomeration or Upper Silesia).

**Figure 2.** The location of key and strategic investments planned in the years 2026-2035.



### 7.1.2. Low-methane natural gas system (group L, subgroup Lw) - as of 31 December 2025.

The low-methane natural gas system (group L, subgroup Lw) is a local gas subsystem of an island nature in western Poland; in the Lubuskie, Wielkopolskie and Dolnośląskie Voivodships.

The low-methane natural gas system is supplied by 8 entry points (5 directly from gas fields and 3 from distribution).

The only sources and regulators in this system are the natural gas fields, e.g.: Kościan-Brońsko, Białcz, Radlin, Kaleje (Mchy), Roszków and Wielichowo via the natural gas mixing plant in Grodzisk Wielkopolski (connected to the nitrogen removal plant, which is a facility dedicated to the gas production sector). The low-methane natural gas

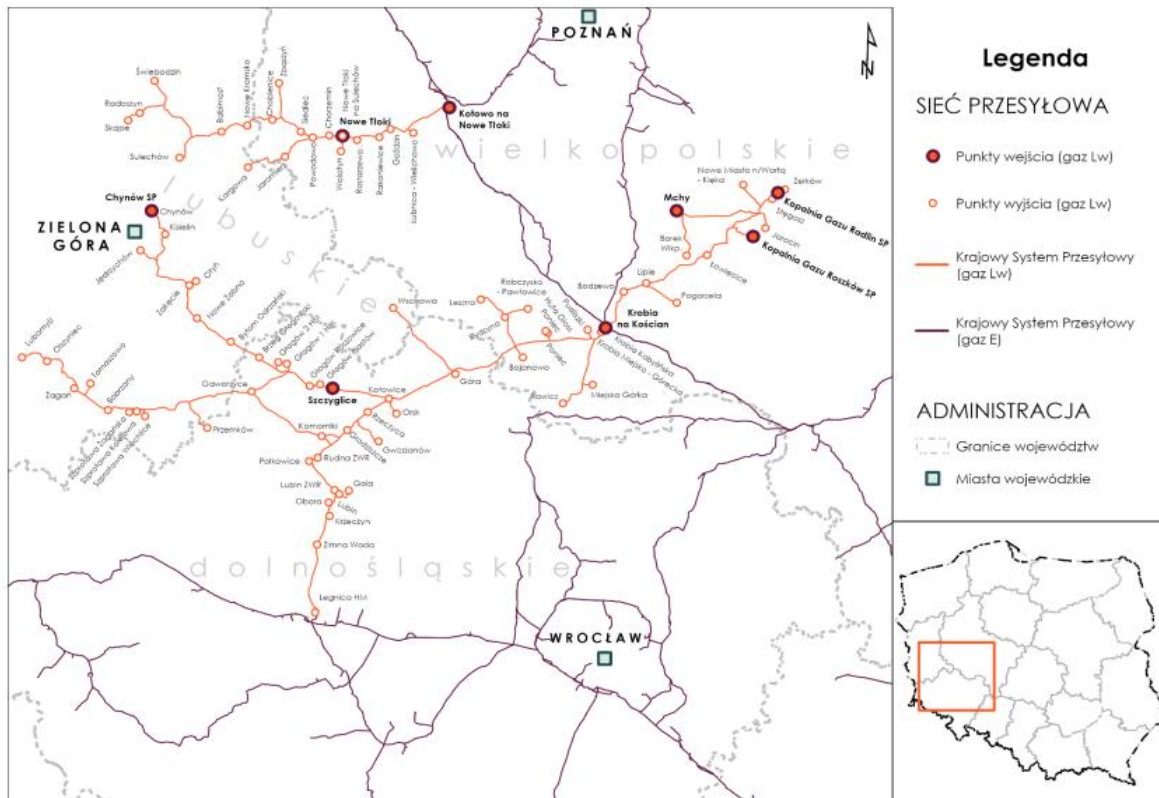
transmission system is not directly connected to the high-methane gas transmission system.

In the low-methane gas system, gas is delivered to 78 exit points (73 to DSOs and 5 to end users). The annual volume of transported natural gas amounted to approx. 10.92 TWh<sup>34</sup>.

There are three main low-methane natural gas supply areas:

- the Kotowo-Świebodzin system (northern area),
- the Krobia – Zielona Góra/Żary system (southern area),
- the Krobia – Radlin system (eastern area).

**Figure 3.** Low-methane natural gas system scheme (Lw) – as of 31 December 2024.



## 7.2. SGT (transit gas pipeline owned by EuRoPol GAZ)

The SGT pipeline runs in Poland from east to west, of the Polish-Belarusian border in the area of Kondratki village to the Polish-German border in the area of Górzycza village. The length of this pipeline is 683.9 km – cf. Figure 1.

The pipeline passes through the following administrative units: 5 voivodships (Podlaskie, Mazowieckie, Kujawsko-Pomorskie, Wielkopolskie and Lubuskie), 27 districts, 69 municipalities.

The SGT pipeline connects with the transmission system in Germany at the Mallnow point and with the KSP at the PWP virtual point. Final customers are not connected to the SGT pipeline.

The National Ten-Year Development Plan 2026-2035 Part B<sup>35</sup> focuses on maintaining the SGT existing transmission capacity, as well as adapting the SGT to greater cooperation with the KSP.

<sup>34</sup> <https://www.ure.gov.pl/pl/paliwa-gazowe/hurtowy-rynek-gazu-zie/5243.Hurtowy-rynek-gazu-ziemnego-monitoring.html>

<sup>35</sup> <https://www.gaz-system.pl/pl/system-przesylowy/rozwoj-systemu-przesylowego/krajowe-plany-rozwoju.html>