



Table 1 - Total Costs and Unit Costs

Poland - terminal charging zone 1 (EPWA)

PLN

All Entities

Cost details	Determined costs - Performance Plan RP2					Actual costs				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
<b>1. Detail by nature (in nominal terms)</b>										
1.1 Staff	26 722	27 128	27 608	28 976	28 934					
1.2 Other operating costs	7 212	7 285	7 050	7 615	7 329					
1.3 Depreciation	2 956	3 575	5 783	5 925	5 913					
1.4 Cost of capital	1 795	2 486	2 748	1 721	1 659					
1.5 Exceptional items	0	0	0	0	0					
1.6 Total costs	38 685	40 474	43 189	44 237	43 835					
Total % n/n-1		4,6%	6,7%	2,4%	-0,9%					
Staff % n/n-1		1,5%	1,8%	5,0%	-0,1%					
Other op. % n/n-1		1,0%	-3,2%	8,0%	-3,8%					
<b>2. Detail by service (in nominal terms)</b>										
2.1 Air Traffic Management	29 617	30 061	30 002	31 564	31 500					
2.2 Communication (1)	1 240	1 270	1 358	1 351	1 296					
2.3 Navigation (1)	1 796	1 882	1 971	2 016	1 974					
2.4 Surveillance (1)	3 201	4 254	6 843	6 286	5 997					
2.5 Search and rescue	0	0	0	0	0					
2.6 Aeronautical Information (1)	141	145	146	145	145					
2.7 Meteorological services (1)	1 333	1 488	1 501	1 497	1 527					
2.8 Supervision costs	1 357	1 373	1 369	1 379	1 397					
2.9 Other State costs	0	0	0	0	0					
2.10 Total costs	38 685	40 474	43 189	44 237	43 835					
Total % n/n-1		4,6%	6,7%	2,4%	-0,9%					
ATM % n/n-1		1,5%	-0,2%	5,2%	-0,2%					
CNS % n/n-1		18,7%	37,3%	-5,1%	-4,0%					
<b>3. Complementary information (in nominal terms)</b>										
<b>Average asset base</b>										
3.1 Net book val. fixed assets	32 733	39 672	46 347	44 703	42 309					
3.2 Adjustments total assets	0	0	0	0	0					
3.3 Net current assets	-2 561	2 104	4 288	4 814	4 770					
3.4 Total asset base	30 172	41 775	50 635	49 517	47 078					
<b>Cost of capital %</b>										
3.5 Cost of capital pre tax rate	5,9%	6,0%	5,4%	3,5%	3,5%					
3.6 Return on equity										
3.7 Average interest on debts										
<b>Cost of common projects</b>										
3.8 Total costs common projects	0	0	0	0	0					
<b>Costs exempted from cost sharing - Article 14(2)(b)</b>										
3.9 Total costs ex. from cost sharing										
<b>4. Total costs after deduction of costs for services to exempted flights (in nominal terms)</b>										
4.1 Costs for exempted VFR flights	0	0	0	0	0					
4.2 Total determined/actual costs	38 685	40 474	43 189	44 237	43 835					
<b>5. Cost-efficiency KPI - Determined /Actual Unit Cost (in real terms)</b>										
5.1 Inflation % (2)	2,38%	2,50%	2,50%	2,50%	2,50%					
5.2 Price index (3)	104,7	107,3	110,0	112,7	115,6					
5.3 Total costs real terms (4)	36 949	37 715	39 263	39 235	37 931					
Total % n/n-1		2,1%	4,1%	-0,1%	-3,3%					
5.4 Total Service Units	64,7	68,5	72,9	77,1	81,4					
Total % n/n-1		5,9%	6,3%	5,8%	5,6%					
5.5 Unit cost	571,12	550,40	538,84	508,91	465,69					
Total % n/n-1		-3,6%	-2,1%	-5,6%	-8,5%					

Costs and asset base items in '000 - Service units in '000

(1) To be left empty when such services are provided under the provisions of Article 3

(2) Actual/forecast inflation used for establishing the determined costs in nominal terms – actual/revised forecast inflation

(3) Forecast price indexes - For RP2 base 100 in 2012 inflation 2013 : 0,80% inflation 2014 : 1,46%

Actual price index - base 100 in year 2012

inflation 2013 :

inflation 2014 :

(4) Determined costs (performance plan) in real terms – actual/revised forecast costs at 2012 prices

Table 1 - Total Costs and Unit Costs

Poland - terminal charging zone 1 (EPWA)										
PLN										
PANSA										
Determined costs - Performance Plan RP2						Actual costs				
Cost details	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
<b>1. Detail by nature (in nominal terms)</b>										
1.1 Staff	25 851	26 244	26 730	28 089	28 032					
1.2 Other operating costs	6 725	6 795	6 559	7 123	6 835					
1.3 Depreciation	2 956	3 575	5 783	5 925	5 913					
1.4 Cost of capital	1 795	2 486	2 748	1 721	1 659					
1.5 Exceptional items	0	0	0	0	0					
1.6 Total costs	37 327	39 100	41 820	42 858	42 439					
Total % n/n-1		4,7%	7,0%	2,5%	-1,0%					
Staff % n/n-1		1,5%	1,9%	5,1%	-0,2%					
Other op. % n/n-1		1,0%	-3,5%	8,6%	-4,1%					
<b>2. Detail by service (in nominal terms)</b>										
2.1 Air Traffic Management	29 617	30 061	30 002	31 564	31 500					
2.2 Communication (1)	1 240	1 270	1 358	1 351	1 296					
2.3 Navigation (1)	1 796	1 882	1 971	2 016	1 974					
2.4 Surveillance (1)	3 201	4 254	6 843	6 286	5 997					
2.5 Search and rescue	0	0	0	0	0					
2.6 Aeronautical Information (1)	141	145	146	145	145					
2.7 Meteorological services (1)	1 333	1 488	1 501	1 497	1 527					
2.8 Supervision costs	0	0	0	0	0					
2.9 Other State costs	0	0	0	0	0					
2.10 Total costs	37 327	39 100	41 820	42 858	42 439					
Total % n/n-1		4,7%	7,0%	2,5%	-1,0%					
ATM % n/n-1		1,5%	-0,2%	5,2%	-0,2%					
CNS % n/n-1		18,7%	37,3%	-5,1%	-4,0%					
<b>3. Complementary information (in nominal terms)</b>										
<b>Average asset base</b>										
3.1 Net book val. fixed assets	32 733	39 672	46 347	44 703	42 309					
3.2 Adjustments total assets	0	0	0	0	0					
3.3 Net current assets	-2 561	2 104	4 288	4 814	4 770					
3.4 Total asset base	30 172	41 775	50 635	49 517	47 078					
<b>Cost of capital %</b>										
3.5 Cost of capital pre tax rate	5,95%	5,95%	5,43%	3,47%	3,52%					
3.6 Return on equity	5,95%	5,95%	5,43%	3,47%	3,52%					
3.7 Average interest on debts	0,00%	0,00%	0,00%	0,00%	0,00%					
<b>Cost of common projects</b>										
3.8 Total costs of common projects	0	0	0	0	0					
<b>Costs exempted from cost sharing (Article 14(2)(b))</b>										
3.9 Total costs ex. from cost sharing										
<b>4. Total costs after deduction of costs for services to exempted flights (in nominal terms)</b>										
4.1 Costs for exempted VFR flights	0	0	0	0	0					
4.2 Total determined/actual costs	37 327	39 100	41 820	42 858	42 439					
<b>5. Cost-efficiency KPI - Determined /Actual Unit Cost (in real terms)</b>										
5.1 Inflation % (2)	2,38%	2,50%	2,50%	2,50%	2,50%					
5.2 Price index (3)	104,7	107,3	110,0	112,7	115,6					
5.3 Total costs real terms (4)	35 652	36 435	38 018	38 012	36 722					
Total % n/n-1		2,2%	4,3%	0,0%	-3,4%					
5.4 Total Service Units	64,7	68,5	72,9	77,1	81,4					
Total % n/n-1		5,9%	6,3%	5,8%	5,6%					
5.5 Unit cost	551,09	531,72	521,77	493,04	450,86					
Total % n/n-1		-3,5%	-1,9%	-5,5%	-8,6%					

Costs and asset base items in '000 - Service units in '000

(1) To be left empty when such services are provided under the provisions of Article 3

(2) Actual/forecast inflation used for establishing the determined costs in nominal terms – actual/revised forecast inflation

(3) Forecast price indexes - For RP2 base 100 in 2012      inflation 2013 :      0,80%      inflation 2014 :      1,46%

Actual price index - base 100 in year 2012      inflation 2013 :      0,00%      inflation 2014 :      0,00%

(4) Determined costs (performance plan) in real terms – actual/revised forecast costs at 2012 prices





Table 2 - Unit rate calculation

Poland - terminal charging zone 1 (EPWA) All Entities	Reference Period 2				
	2015	2016	2017	2018	2019
<b>Unit rate calculation</b>					
<b>1. Determined costs in nominal terms and inflation adjustment</b>					
1.1 Determined costs in nominal terms - VFR excl. - Table 1	38 685	40 474	43 189	44 237	43 835
1.2 Actual inflation rate - Table 1					
1.3 Forecast inflation rate - Table 1	2,4%	2,5%	2,5%	2,5%	2,5%
1.4 Inflation adjustment (1) : year n amount to be carried over					
<b>2. Forecast and actual total service units</b>					
2.1 Forecast total service units (performance plan)	64,7	68,5	72,9	77,1	81,4
2.2 Actual total service units					
2.3 Actual / forecast total service units (in %)					
<b>3. Costs subject to traffic risk sharing</b>					
3.1 Determined costs in nominal terms - VFR excl. (reported from Table 1)	0	0	0	0	0
3.2 Inflation adjustment : amount carried over to year n					
3.3 Traffic : amounts carried over to year n					
3.4 Traffic risk sharing : add. revenue carried over to year n					
3.5 Traffic risk sharing : revenues losses carried over to year n					
3.6 Costs exempt from cost sharing : amounts carried over to year n					
3.7 Bonus or penalty for performance					
3.8 Over(-) or under(+) recoveries (2) : amounts carried over to year n	0	0	0	0	0
3.9 Total for the calculation of year n unit rate	0	0	0	0	0
3.10 Traffic risk sharing : add. rev. year n to be carried-over					
3.11 Traffic risk sharing : revenue loss year n to be carried-over					
3.12 Over/under recoveries from traffic variations n to be carried-over					
Parameters for traffic risk sharing					
3.13 % additional revenue returned to users in year n+2	70%	70%	70%	70%	70%
3.14 % loss of revenue borne by airspace users	70%	70%	70%	70%	70%
<b>4. Costs not subject to traffic risk sharing</b>					
4.1 Determined costs in nominal terms - VFR excl. (Table 1)	38 685	40 474	43 189	44 237	43 835
4.2 Inflation adjustment : amount carried over to year n					
4.3 Traffic : amounts carried over to year n					
4.4 Costs exempt from cost sharing : amounts carried over to year n					
4.5 Restructuring costs : amounts carried over to year n					
4.6 Over(-) or under(+) recoveries (2) : amounts carried over to year n	-3 688	-2 185	-2 175	0	0
4.7 Total for the calculation of year n unit rate	34 997	38 288	41 013	44 237	43 835
4.8 Over/under recoveries from traffic variations n to be carried-over					
<b>5. Other revenues - applied unit rate (in national currency)</b>					
5.1 Total other revenues	686	714	667	650	430
5.2 Total revenues from Public Authorities	686	714	667	650	430
5.3 of which Union assistance programmes	686	714	667	650	430
5.4 of which National public funding	0	0	0	0	0
5.5 Commercial activities	0	0	0	0	0
5.6 Other other revenues	0	0	0	0	0
5.7 Grand total for the calculation of year n unit rate	34 311	37 575	40 346	43 587	43 405
5.8 Year n unit rate (in national currency)	<b>530,36</b>	<b>548,36</b>	<b>553,71</b>	<b>565,36</b>	<b>532,91</b>
5.9 ANSP component of the unit rate	510,16	528,31	534,93	547,47	515,77
5.10 MET component of the unit rate	0,00	0,00	0,00	0,00	0,00
5.11 NSA-State component of the unit rate	20,20	20,04	18,78	17,89	17,15
5.12 Year n unit rate that would have applied without other revenues	540,96	558,77	562,87	573,79	538,19

Costs, revenues and other amounts in '000 - Service units in '000

(1) Cumulated impact of yearly differences between actual and forecast inflation – adjustment of the total determined costs

(2) Over/under recoveries incurred up to the year of entry into force of the determined cost method

Table 2 - Unit rate calculation

Poland - terminal charging zone 1 (EPWA) PANSA	Reference Period 2				
	2015	2016	2017	2018	2019
<b>Unit rate calculation</b>					
<b>1. Determined costs in nominal terms and inflation adjustment</b>					
1.1 Determined costs in nominal terms - VFR excl. - Table 1	37 327	39 100	41 820	42 858	42 439
1.2 Actual inflation rate - Table 1					
1.3 Forecast inflation rate - Table 1	2,4%	2,5%	2,5%	2,5%	2,5%
1.4 Inflation adjustment (1) : year n amount to be carried over					
<b>2. Forecast and actual total service units</b>					
2.1 Forecast total service units (performance plan)	64,7	68,5	72,9	77,1	81,4
2.2 Actual total service units					
2.3 Actual / forecast total service units (in %)					
<b>3. Costs subject to traffic risk sharing</b>					
3.1 Determined costs in nominal terms - VFR excl. (reported from Table 1)					
3.2 Inflation adjustment : amount carried over to year n					
3.3 Traffic : amounts carried over to year n					
3.4 Traffic risk sharing : add. revenue carried over to year n					
3.5 Traffic risk sharing : revenues losses carried over to year n					
3.6 Costs exempt from cost sharing : amounts carried over to year n					
3.7 Bonus or penalty for performance					
3.8 Over(-) or under(+) recoveries (2) : amounts carried over to year n					
3.9 Total for the calculation of year n unit rate	0	0	0	0	0
3.10 Traffic risk sharing : add. rev. year n to be carried-over					
3.11 Traffic risk sharing : revenue loss year n to be carried-over					
3.12 Over/under recoveries from traffic variations n to be carried-over					
Parameters for traffic risk sharing					
3.13 % additional revenue returned to users in year n+2	70%	70%	70%	70%	70%
3.14 % loss of revenue borne by airspace users	70%	70%	70%	70%	70%
<b>4. Costs not subject to traffic risk sharing</b>					
4.1 Determined costs in nominal terms - VFR excl. (Table 1)	37 327	39 100	41 820	42 858	42 439
4.2 Inflation adjustment : amount carried over to year n					
4.3 Traffic : amounts carried over to year n					
4.4 Costs exempt from cost sharing : amounts carried over to year n					
4.5 Restructuring costs : amounts carried over to year n					
4.6 Over(-) or under(+) recoveries (2) : amounts carried over to year n	-3 637	-2 185	-2 175		
4.7 Total for the calculation of year n unit rate	33 690	36 915	39 645	42 858	42 439
4.8 Over/under recoveries from traffic variations n to be carried-over					
<b>5. Other revenues - applied unit rate (in national currency)</b>					
5.1 Total other revenues	686	714	667	650	430
5.2 Total revenues from Public Authorities	686	714	667	650	430
5.3 of which Union assistance programmes	686	714	667	650	430
5.4 of which National public funding					
5.5 Commercial activities					
5.6 Other other revenues					
5.7 Grand total for the calculation of year n unit rate	33 004	36 201	38 978	42 208	42 009
5.8 Year n unit rate (in national currency)					
5.9 ANSP component of the unit rate	510,16	528,31	534,93	547,47	515,77
5.10 MET component of the unit rate					
5.11 NSA-State component of the unit rate					
5.12 Year n unit rate that would have applied without other revenues	520,76	538,73	544,08	555,90	521,04

Costs, revenues and other amounts in '000 - Service units in '000

(1) Cumulated impact of yearly differences between actual and forecast inflation – adjustment of the total determined costs

(2) Over/under recoveries incurred up to the year of entry into force of the determined cost method

Table 2 - Unit rate calculation

Poland - terminal charging zone 1 (EPWA) AFIS MODLIN	Reference Period 2				
	2015	2016	2017	2018	2019
<b>Unit rate calculation</b>					
<b>1. Determined costs in nominal terms and inflation adjustment</b>					
1.1 Determined costs in nominal terms - VFR excl. - Table 1	0	0	0	0	0
1.2 Actual inflation rate - Table 1					
1.3 Forecast inflation rate - Table 1	2,4%	2,5%	2,5%	2,5%	2,5%
1.4 Inflation adjustment (1) : year n amount to be carried over					
<b>2. Forecast and actual total service units</b>					
2.1 Forecast total service units (performance plan)	64,7	68,5	72,9	77,1	81,4
2.2 Actual total service units					
2.3 Actual / forecast total service units (in %)					
<b>3. Costs subject to traffic risk sharing</b>					
3.1 Determined costs in nominal terms - VFR excl. (reported from Table 1)					
3.2 Inflation adjustment : amount carried over to year n					
3.3 Traffic : amounts carried over to year n					
3.4 Traffic risk sharing : add. revenue carried over to year n					
3.5 Traffic risk sharing : revenues losses carried over to year n					
3.6 Costs exempt from cost sharing : amounts carried over to year n					
3.7 Bonus or penalty for performance					
3.8 Over(-) or under(+) recoveries (2) : amounts carried over to year n					
3.9 Total for the calculation of year n unit rate					
3.10 Traffic risk sharing : add. rev. year n to be carried-over					
3.11 Traffic risk sharing : revenue loss year n to be carried-over					
3.12 Over/under recoveries from traffic variations n to be carried-over					
Parameters for traffic risk sharing					
3.13 % additional revenue returned to users in year n+2					
3.14 % loss of revenue borne by airspace users					
<b>4. Costs not subject to traffic risk sharing</b>					
4.1 Determined costs in nominal terms - VFR excl. (Table 1)	0	0	0	0	0
4.2 Inflation adjustment : amount carried over to year n					
4.3 Traffic : amounts carried over to year n					
4.4 Costs exempt from cost sharing : amounts carried over to year n					
4.5 Restructuring costs : amounts carried over to year n					
4.6 Over(-) or under(+) recoveries (2) : amounts carried over to year n	0	0	0	0	0
4.7 Total for the calculation of year n unit rate	0	0	0	0	0
4.8 Over/under recoveries from traffic variations n to be carried-over					
<b>5. Other revenues - applied unit rate (in national currency)</b>					
5.1 Total other revenues	0	0	0	0	0
5.2 Total revenues from Public Authorities	0	0	0	0	0
5.3 of which Union assistance programmes					
5.4 of which National public funding					
5.5 Commercial activities					
5.6 Other other revenues					
5.7 Grand total for the calculation of year n unit rate	0	0	0	0	0
5.8 Year n unit rate (in national currency)					
5.9 ANSP component of the unit rate					
5.10 MET component of the unit rate	0,00	0,00	0,00	0,00	0,00
5.11 NSA-State component of the unit rate					
5.12 Year n unit rate that would have applied without other revenues	0,00	0,00	0,00	0,00	0,00

Costs, revenues and other amounts in '000 - Service units in '000

(1) Cumulated impact of yearly differences between actual and forecast inflation – adjustment of the total determined costs

(2) Over/under recoveries incurred up to the year of entry into force of the determined cost method



Table 2 - Unit rate calculation

Poland - terminal charging zone 1 (EPWA) CAA - NSA	Reference Period 2				
	2015	2016	2017	2018	2019
<b>Unit rate calculation</b>					
<b>1. Determined costs in nominal terms and inflation adjustment</b>					
1.1 Determined costs in nominal terms - VFR excl. - Table 1	1 357	1 373	1 369	1 379	1 397
1.2 Actual inflation rate - Table 1					
1.3 Forecast inflation rate - Table 1	2,4%	2,5%	2,5%	2,5%	2,5%
1.4 Inflation adjustment (1) : year n amount to be carried over					
<b>2. Forecast and actual total service units</b>					
2.1 Forecast total service units (performance plan)	64,7	68,5	72,9	77,1	81,4
2.2 Actual total service units					
2.3 Actual / forecast total service units (in %)					
<b>3. Costs subject to traffic risk sharing</b>					
3.1 Determined costs in nominal terms - VFR excl. (reported from Table 1)					
3.2 Inflation adjustment : amount carried over to year n					
3.3 Traffic : amounts carried over to year n					
3.4 Traffic risk sharing : add. revenue carried over to year n					
3.5 Traffic risk sharing : revenues losses carried over to year n					
3.6 Costs exempt from cost sharing : amounts carried over to year n					
3.7 Bonus or penalty for performance					
3.8 Over(-) or under(+) recoveries (2) : amounts carried over to year n					
3.9 Total for the calculation of year n unit rate					
3.10 Traffic risk sharing : add. rev. year n to be carried-over					
3.11 Traffic risk sharing : revenue loss year n to be carried-over					
3.12 Over/under recoveries from traffic variations n to be carried-over					
Parameters for traffic risk sharing					
3.13 % additional revenue returned to users in year n+2					
3.14 % loss of revenue borne by airspace users					
<b>4. Costs not subject to traffic risk sharing</b>					
4.1 Determined costs in nominal terms - VFR excl. (Table 1)	1 357	1 373	1 369	1 379	1 397
4.2 Inflation adjustment : amount carried over to year n					
4.3 Traffic : amounts carried over to year n					
4.4 Costs exempt from cost sharing : amounts carried over to year n					
4.5 Restructuring costs : amounts carried over to year n					
4.6 Over(-) or under(+) recoveries (2) : amounts carried over to year n	-50				
4.7 Total for the calculation of year n unit rate	1 307	1 373	1 369	1 379	1 397
4.8 Over/under recoveries from traffic variations n to be carried-over					
<b>5. Other revenues - applied unit rate (in national currency)</b>					
5.1 Total other revenues	0	0	0	0	0
5.2 Total revenues from Public Authorities	0	0	0	0	0
5.3 of which Union assistance programmes					
5.4 of which National public funding					
5.5 Commercial activities					
5.6 Other other revenues					
5.7 Grand total for the calculation of year n unit rate	1 307	1 373	1 369	1 379	1 397
5.8 Year n unit rate (in national currency)					
5.9 ANSP component of the unit rate					
5.10 MET component of the unit rate					
5.11 NSA-State component of the unit rate	20,20	20,04	18,78	17,89	17,15
5.12 Year n unit rate that would have applied without other revenues	20,20	20,04	18,78	17,89	17,15

Costs, revenues and other amounts in '000 - Service units in '000

(1) Cumulated impact of yearly differences between actual and forecast inflation – adjustment of the total determined costs

(2) Over/under recoveries incurred up to the year of entry into force of the determined cost method







Table 1 - Total Costs

Poland - terminal charging zone 1 (EPWA)  
 PLN  
 Other aerodromes

Determined costs (performance plan)						Actual costs				
Total costs	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
BYDGOSZCZ/SZWEREDOWO										
GDANSK/LECH WALESIA										
KRAKOW/BALICE										
KATOWICE/PYRZOWICE										
LUBLIN										
LODZ/LUBLINEK										
WARSZAWA/MODLIN										
POZNAN/LAWICA										
RADOM-SADKÓW										
RZESZOW/JASIONKA										
SZCZECIN/GOLENIOW										
WROCLAW/STRACHOWICE										
ZIELONA GORA/BABIMOST										
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>					
Total % n/n-1		0,0%	0,0%	0,0%	0,0%					

## Terminal

## Cost efficiency KPI #2: Determined unit cost (DUC) for terminal ANS

<b>Poland - terminal charging zone 1 (EPWA)</b>	RP2 Performance Plan					Avg pct var p.a.
	2015 D	2016 D	2017 D	2018 D	2019 D	2015D- 2019D
Total terminal determined costs in nominal terms (in national currency)	38 684 631	40 473 739	43 188 562	44 236 846	43 835 422	3,2%
Inflation %	2,38%	2,50%	2,50%	2,50%	2,50%	
Inflation index (Base = 100 in 2012)	104,70	107,32	110,00	112,75	115,57	2,5%
Total terminal determined costs in real terms (in national currency at 2012 prices)	36 948 577	37 714 531	39 262 709	39 234 834	37 930 537	0,7%
Total terminal Service Units (TSU) used for the determined unit cost	64 694	68 522	72 865	77 097	81 450	5,9%
Real terminal DUCs (in national currency at 2012 prices)	571,12	550,40	538,84	508,91	465,69	-5,0%