

Table 1 - Total Costs and Unit Costs

Poland PLN All Entities										
Determined costs - Performance Plan RP2						Actual costs				
Cost details	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
1. Detail by nature (in nominal terms)										
1.1 Staff	79 982	81 939	84 526	88 166	90 525					
1.2 Other operating costs	34 574	36 123	36 232	37 637	37 186					
1.3 Depreciation	9 983	10 985	13 379	14 045	15 282					
1.4 Cost of capital	6 736	7 966	7 883	5 643	6 234					
1.5 Exceptional items	0	0	0	0	0					
1.6 Total costs	131 275	137 013	142 021	145 491	149 227					
Total % n/n-1		4,4%	3,7%	2,4%	2,6%					
Staff % n/n-1		2,4%	3,2%	4,3%	2,7%					
Other op. % n/n-1		4,5%	0,3%	3,9%	-1,2%					
2. Detail by service (in nominal terms)										
2.1 Air Traffic Management	92 811	95 668	97 616	101 585	105 853					
2.2 Communication (1)	3 518	3 510	3 708	3 728	3 697					
2.3 Navigation (1)	9 748	9 824	9 821	9 848	9 229					
2.4 Surveillance (1)	5 399	6 416	9 130	8 576	8 291					
2.5 Search and rescue	0	0	0	0	0					
2.6 Aeronautical Information (1)	675	699	705	712	712					
2.7 Meteorological services (1)	14 952	16 664	16 806	16 759	17 097					
2.8 Supervision costs	4 172	4 232	4 234	4 283	4 347					
2.9 Other State costs	0	0	0	0	0					
2.10 Total costs	131 275	137 013	142 021	145 491	149 227					
Total % n/n-1		4,4%	3,7%	2,4%	2,6%					
ATM % n/n-1		3,1%	2,0%	4,1%	4,2%					
CNS % n/n-1		5,8%	14,7%	-2,2%	-4,2%					
3. Complementary information (in nominal terms)										
Average asset base										
3.1 Net book val. fixed assets	117 327	126 517	132 822	148 104	162 020					
3.2 Adjustments total assets	0	0	0	0	0					
3.3 Net current assets	-3 801	7 664	12 709	14 298	14 850					
3.4 Total asset base	113 527	134 181	145 531	162 402	176 870					
Cost of capital %										
3.5 Cost of capital pre tax rate	5,9%	5,9%	5,4%	3,5%	3,5%					
3.6 Return on equity										
3.7 Average interest on debts										
Cost of common projects										
3.8 Total costs common projects	0	0	0	0	0					
Costs exempted from cost sharing - Article 14(2)(b)										
3.9 Total costs ex. from cost sharing										
4. Total costs after deduction of costs for services to exempted flights (in nominal terms)										
4.1 Costs for exempted VFR flights	974	972	970	968	966					
4.2 Total determined/actual costs	130 300	136 041	141 051	144 523	148 261					
5. Cost-efficiency KPI - Determined /Actual Unit Cost (in real terms)										
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)	124 453	126 767	128 229	128 181	128 289					
Total % n/n-1		1,9%	1,2%	0,0%	0,1%					
5.4 Total Service Units	159,8	169,7	181,3	192,7	204,1					
Total % n/n-1		6,2%	6,8%	6,3%	5,9%					
5.5 Unit cost	778,80	747,00	707,28	665,19	628,56					
Total % n/n-1		-4,1%	-5,3%	-6,0%	-5,5%					

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 2 - Unit rate calculation

Poland All Entities	Reference Period 2				
	2015	2016	2017	2018	2019
Unit rate calculation					
1. Determined costs in nominal terms and inflation adjustment					
1.1 Determined costs in nominal terms - VFR excl. - Table 1	130 300	136 041	141 051	144 523	148 261
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					
2. Forecast and actual total service units					
2.1 Forecast total service units (performance plan)	159,8	169,7	181,3	192,7	204,1
2.2 Actual total service units					
2.3 Actual / forecast total service units (in %)					
3. Costs subject to traffic risk sharing					
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%
4. Costs not subject to traffic risk sharing					
4.1 Determined costs in nominal terms - VFR excl. (Table 1)	130 300	136 041	141 051	144 523	148 261
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	-9 481	-5 412	-5 412	0	0
4.7 Total for the calculation of year n unit rate	120 819	130 629	135 638	144 523	148 261
4.8 Over/under recoveries from traffic variations n to be carried-over					
5. Other revenues - applied unit rate (in national currency)					
5.1 Total other revenues	2 354	2 519	2 439	2 397	1 804
5.2 Total revenues from Public Authorities	2 354	2 519	2 439	2 397	1 804
5.3 of which Union assistance programmes	2 354	2 519	2 439	2 397	1 804
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	118 465	128 109	133 200	142 126	146 457
5.8 Year n unit rate (in national currency)	741,33	754,92	734,69	737,55	717,57
5.9 ANSP component of the unit rate	718,01	729,67	711,05	715,06	696,03
5.10 MET component of the unit rate	0,32	0,30	0,28	0,26	0,25
5.11 NSA-State component of the unit rate	23,00	24,94	23,36	22,23	21,30
5.12 Year n unit rate that would have applied without other revenues	756,07	769,76	748,14	749,99	726,41

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 PANSA	Reference Period 2				
Unit rate calculation	2015	2016	2017	2018	2019
1. Determined costs in nominal terms and inflation adjustment					
1.1 Determined costs in nominal terms - VFR excl. - Table 1	126 077	131 757	136 765	140 189	143 863
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					
2. Forecast and actual total service units					
2.1 Forecast total service units (performance plan)	159,8	169,7	181,3	192,7	204,1
2.2 Actual total service units					
2.3 Actual / forecast total service units (in %)					
3. Costs subject to traffic risk sharing					
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%
4. Costs not subject to traffic risk sharing					
4.1 Determined costs in nominal terms - VFR excl. (Table 1)	126 076,8	131 757,5	136 765,2	140 189	143 863
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	-8 984	-5 412	-5 412		
4.7 Total for the calculation of year n unit rate	117 093	126 345	131 353	140 189	143 863
4.8 Over/under recoveries from traffic variations n to be carried-over					
5. Other revenues - applied unit rate (in national currency)					
5.1 Total other revenues	2 354	2 519	2 439	2 397	1 804
5.2 Total revenues from Public Authorities	2 354	2 519	2 439	2 397	1 804
5.3 of which Union assistance programmes	2 354	2 519	2 439	2 397	1 804
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	114 738	123 826	128 914	137 792	142 059
5.8 Year n unit rate (in national currency)					
5.9 ANSP component of the unit rate	718,01	729,67	711,05	715,06	696,03
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	732,75	744,52	724,51	727,50	704,86

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 AFIS MODLIN	Reference Period 2				
Unit rate calculation	2015	2016	2017	2018	2019
1. Determined costs in nominal terms and inflation adjustment					
1.1 Determined costs in nominal terms - VFR excl. - Table 1	51	51	51	51	51
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					
2. Forecast and actual total service units					
2.1 Forecast total service units (performance plan)	159,8	169,7	181,3	192,7	204,1
2.2 Actual total service units					
2.3 Actual / forecast total service units (in %)					
3. Costs subject to traffic risk sharing					
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					
4. Costs not subject to traffic risk sharing					
4.1 Determined costs in nominal terms - VFR excl. (Table 1)	51	51	51	51	51
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	51	51	51	51	51
4.8 Over/under recoveries from traffic variations n to be carried-over					
5. Other revenues - applied unit rate (in national currency)					
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	51	51	51	51	51
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	0,32	0,30	0,28	0,26	0,25
5.11 NSA-State component of the unit rate					
5.12 Year n unit rate that would have applied without other revenues	0,32	0,30	0,28	0,26	0,25

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 CAA - NSA	Reference Period 2				
Unit rate calculation	2015	2016	2017	2018	2019
1. Determined costs in nominal terms and inflation adjustment					
1.1 Determined costs in nominal terms - VFR excl. - Table 1	4 172	4 232	4 234	4 283	4 347
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					
2. Forecast and actual total service units					
2.1 Forecast total service units (performance plan)	159,8	169,7	181,3	192,7	204,1
2.2 Actual total service units					
2.3 Actual / forecast total service units (in %)					
3. Costs subject to traffic risk sharing					
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					
4. Costs not subject to traffic risk sharing					
4.1 Determined costs in nominal terms - VFR excl. (Table 1)	4 172	4 232	4 234	4 283	4 347
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	-497				
4.7 Total for the calculation of year n unit rate	3 675	4 232	4 234	4 283	4 347
4.8 Over/under recoveries from traffic variations n to be carried-over					
5. Other revenues - applied unit rate (in national currency)					
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	3 675	4 232	4 234	4 283	4 347
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	23,00	24,94	23,36	22,23	21,30
5.12 Year n unit rate that would have applied without other revenues	23,00	24,94	23,36	22,23	21,30

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
 PLN
 Other aerodromes

Total costs	Determined costs (performance plan)					Actual costs				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
BYDGOSZCZ/SZWEREDOWO	2 550	2 649	2 190	2 313	2 366					
GDANSK/LECH WALESIA	13 005	13 415	13 780	13 784	14 819					
KRAKOW/BALICE	19 624	21 078	23 005	23 150	22 771					
KATOWICE/PYRZOWICE	14 593	14 950	16 397	18 149	18 194					
LUBLIN	1 035	1 096	1 081	1 104	1 119					
LODZ/LUBLINEK	3 098	3 296	3 388	3 130	3 203					
WARSZAWA/MODLIN	5 785	5 693	5 179	5 649	6 728					
POZNAN/LAWICA	13 157	13 041	13 148	12 866	13 829					
RADOM-SADKÓW	803	930	1 142	1 155	1 223					
RZESZOW/JASIONKA	3 568	3 526	3 636	3 660	3 737					
SZCZECIN/GOLENIOW	2 623	2 706	2 758	2 802	2 861					
WROCLAW/STRACHOWICE	11 269	12 562	11 633	11 962	12 935					
ZIELONA GORA/BABIMOST	1 478	1 598	1 495	1 532	1 607					
Total	92 590	96 539	98 832	101 254	105 391					
Total % n/n-1		4,3%	2,4%	2,5%	4,1%					

Terminal

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

Poland	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)	130 300 488	136 040 963	#####	144 523 175	148 260 900	3,3%
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)	124 452 980	126 766 672	#####	128 181 442	128 289 298	0,8%
Total terminal Service Units (TSU) used for the determined unit cost	159 800	169 700	181 300	192 700	204 100	6,3%
Real terminal DUCs (in national currency at 2012 prices)	778,80	747,00	707,28	665,19	628,56	-5,2%