Non-Financial Reports in Poland

Source: data gathered & analysed annually by the

Foundation for Reporting Standards

Scope: annual reports for the year 2017 and 2018

Author of analysis: Piotr Biernacki

Authors of reports database: Piotr Biernacki, Magdalena

Chodorowska, Monika Toruszewska

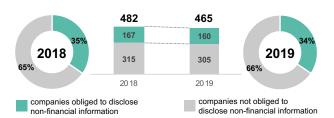
Methodology: annual reports disclosed via the ESPI system by issuers listed on the Warsaw Stock Exchange regulated market were checked for minimum requirements defined in the Law on Accounting (no. of employees, turnover, sum of assets); reports of issuers exceeding minimum requirements were analysed



How many companies were obliged to disclose non-financial information?



How many companies have disclosed non-financial information?





How many companies have disclosed consolidated and non-consolidated non-financial reports?



companies that have disclosed both non-consolidated and consolidated nonfinancial reports (covering both the parent company and the whole capital group)

companies that have disclosed only consolidated non-financial reports (covering only the whole capital group)

companies that have published only non-consolidated non-financial reports (covering the parent company only)

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Did companies choose to disclose non-financial statements inside management reports or separate non-financial reports?









(one for the parent company and one for the capital group)

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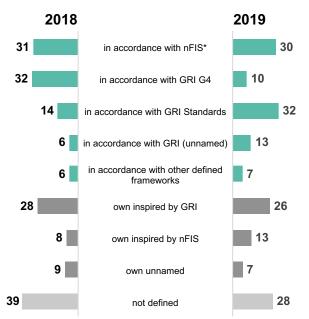
2019

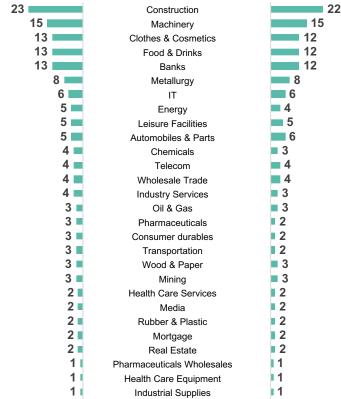
What reporting frameworks have companies chosen?

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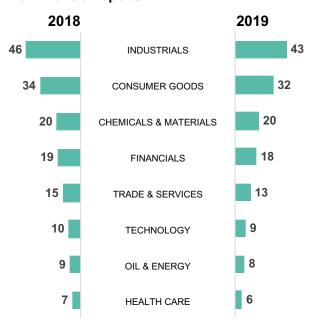
2018

What sectors have disclosed non-financial reports?









Full database of non-financial reports disclosed by companies listed in Poland is available at:

Recycling

Financial Services

Insurance

Other

www.standardy.org.pl/raporty-spolek

^{*} nFIS = Non-Financial Information Standard (SIN = Standard Informacji Niefinansowych), non-financial reporting framework developed by the Foundation for Reporting Standards and several institutions & organizations representing various stakeholders. Polish version available at www.standardv.org.pl/sin/, English version will be available in July 2019







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