

Non-Financial Reports in Poland

Source: data gathered & analysed annually by the Foundation for Reporting Standards

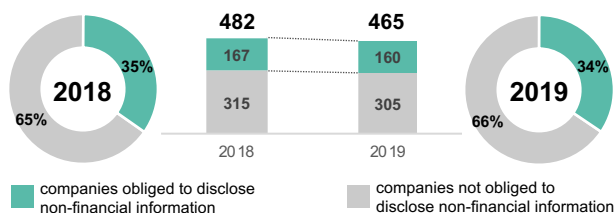
Scope: annual reports for the year 2017 and 2018

Author of analysis: Piotr Biernacki

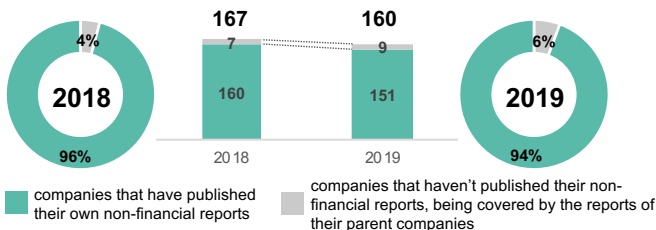
Authors of reports database: Piotr Biernacki, Magdalena Chodorowska, Monika Toruszewska

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

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



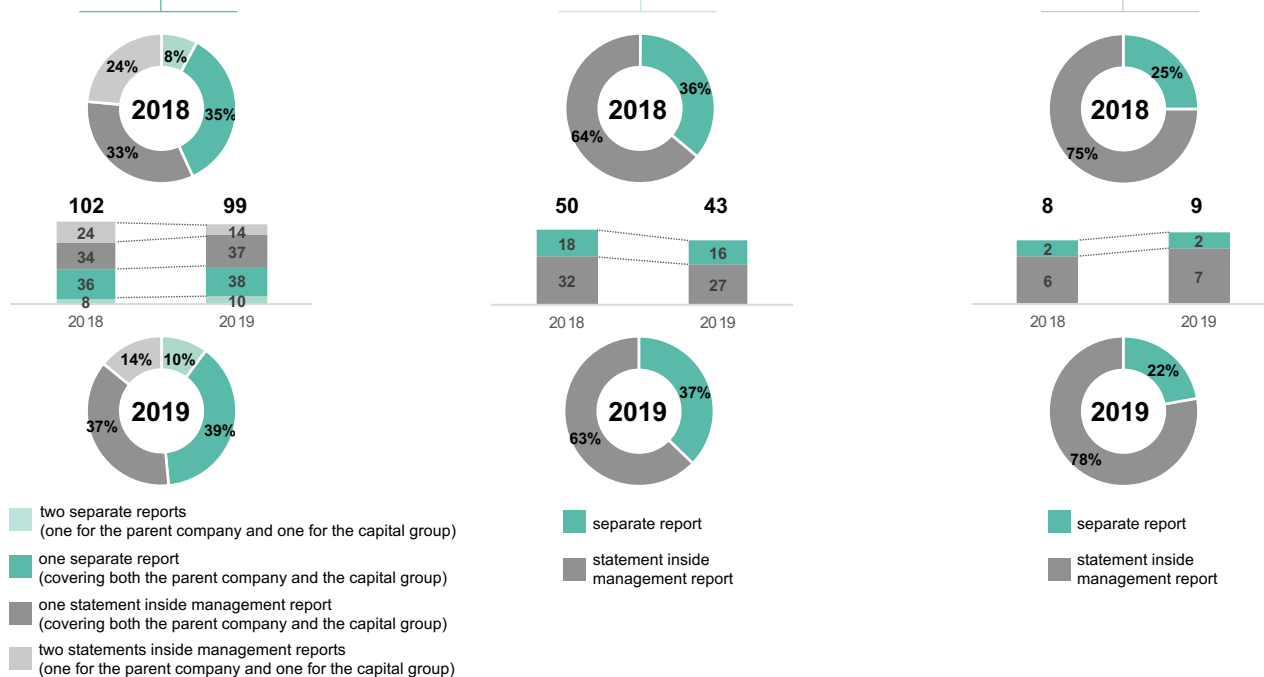
2 How many companies have disclosed non-financial information?



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



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



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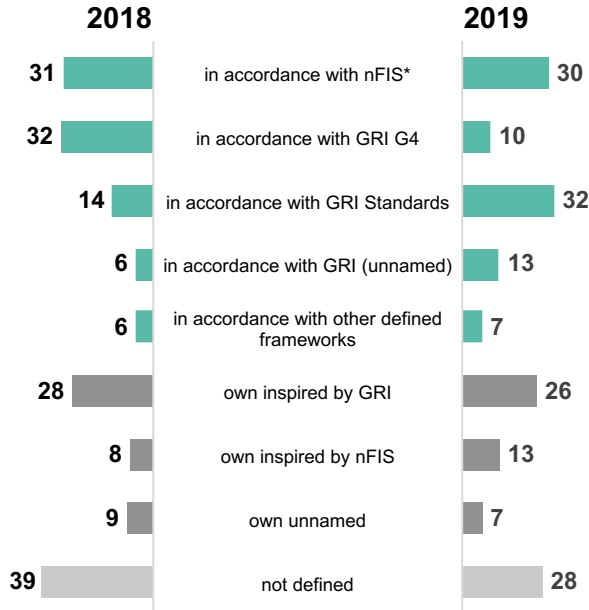
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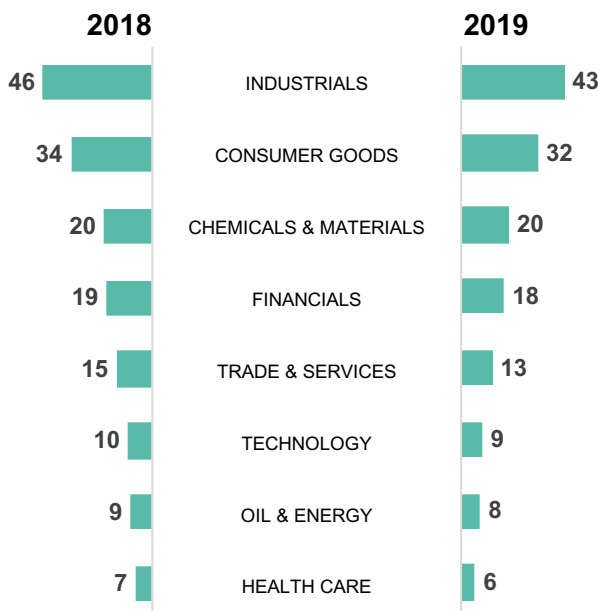
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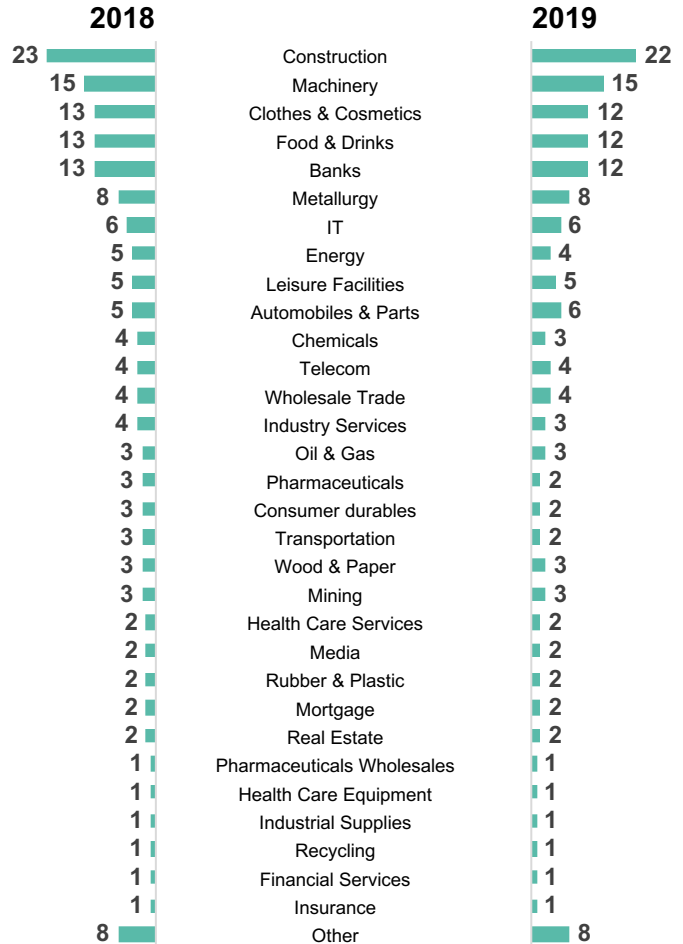
5 What reporting frameworks have companies chosen?



6 What macrosectors have disclosed non-financial reports?



7 What sectors have disclosed non-financial reports?



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

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.standardy.org.pl/sin/, English version will be available in July 2019