Non-Financial Reports in Poland

Source: data gathered & analysed by the Foundation

for Reporting Standards **Time**: May-July 2018

Scope: annual reports for the year 2017

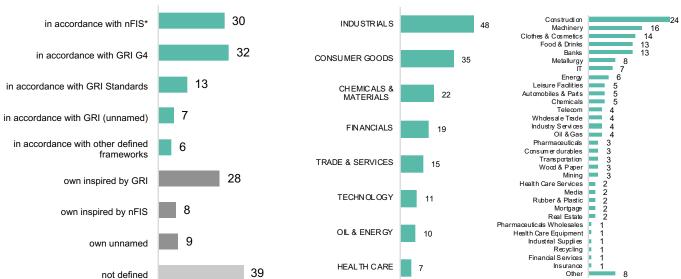
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Methodology: annual reports disclosed via the ESPI system by issuers listed on the Warsaw Stock Exchange regulated market were checked for minimum requirements defined in the Law on Accounting (no. of employees, turnover, sum of assets); reports of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

How many companies have disclosed How many companies have disclosed non-financial information? consolidated and non-consolidated non-financial reports? companies that have disclosed both non-consolidated and consolidated non-financial reports (covering both the parent company and the whole capital group) 470 167 companies 160 companies companies that have disclosed only consolidated listed on obliged to companies non-financial reports (covering only the whole capital group) companies that have published only non-consolidated non-financial reports (covering the parent company only) companies obliged to disclose companies that have published non-financial information their own non-financial reports companies not obliged to companies that haven't published disclose non-financial information their non-financial reports, being Full database of non-financial reports covered by the reports of their parent companies disclosed by companies listed in Poland is available at: Did companies choose to disclose non-financial statements inside management www.standardy.org.pl/raporty-spolek reports or separate non-financial reports? two separate reports 12% (one for the parent company and one for the capital group) one separate report separate report (covering both the parent company and the capital group) 48 8 104 statement inside one statement inside management report companies companies companies management report (covering both the parent company and the capital group) two statements inside management reports (one for the parent company and one for the capital group)

What reporting frameworks have companies chosen?

What macrosectors and sectors have disclosed non-financial reports?



* 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 December 2018

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