

# Non-Financial Reports in Poland

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

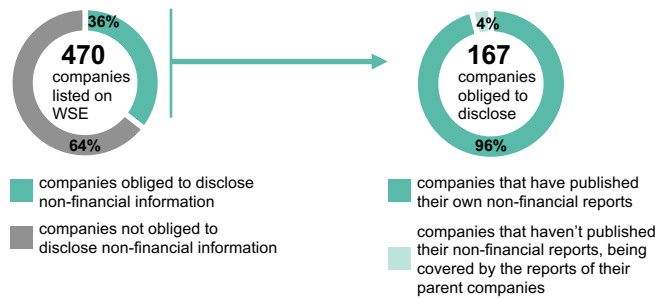
**Time:** May-July 2018

**Scope:** annual reports for the year 2017

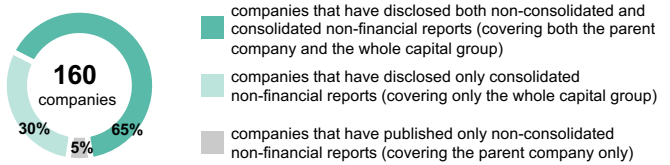
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**Methodology:** annual reports disclosed via the ESPI system by issuers listed on the Warsaw Stock Exchange regulated market were checked for minimum requirements defined in the Law on Accounting (no. of employees, turnover, sum of assets); reports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

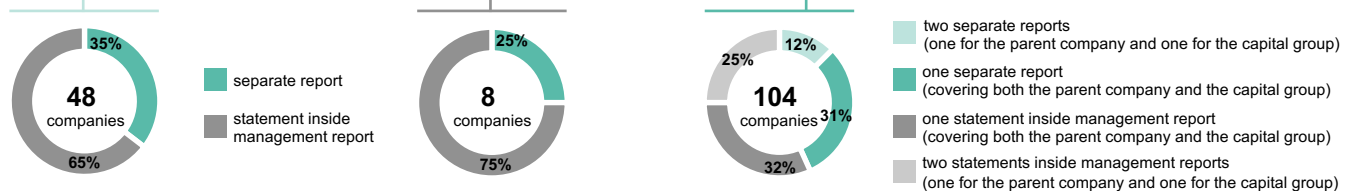
## 1 How many companies have disclosed non-financial information?



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



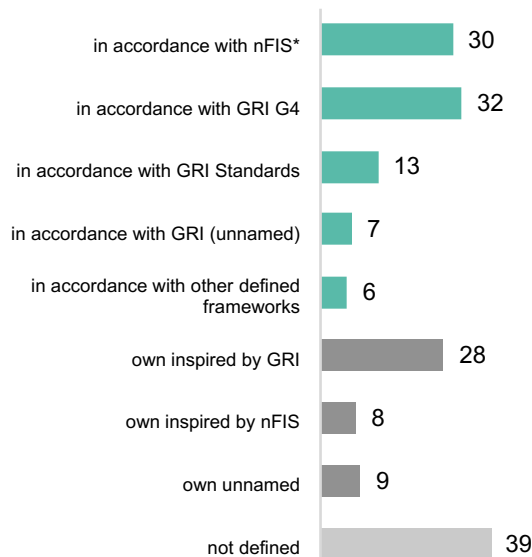
## 3 Did companies choose to disclose non-financial statements inside management reports or separate non-financial reports?



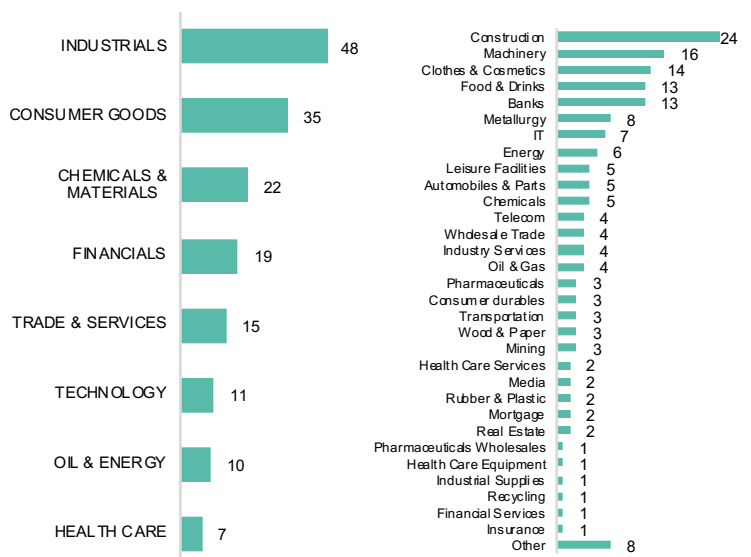
**Full database of non-financial reports disclosed by companies listed in Poland is available at:**

[www.standardy.org.pl/raporty-spolak](http://www.standardy.org.pl/raporty-spolak)

## 4 What reporting frameworks have companies chosen?



## 5 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/](http://www.standardy.org.pl/sin/), English version will be available in December 2018