



INFORMATION

New ZUS DRA and ZUS RCA templates from May

As of 1 May 2026, new templates of the ZUS DRA and ZUS RCA forms are in force, introduced by the Regulation of the Minister of Family, Labour and Social Policy of 9 April 2026. Entrepreneurs settling the annual health contribution for 2025 are required to prepare documents for April 2026 exclusively using the new templates. Settlements submitted on the previously applicable forms will require correction.

ZUS (Social Insurance Institution) made available the new metric version 324 in the Płatnik software already on 24 April 2026, which enabled the preparation and submission of settlements using the new templates prior to their official date of entry into force. The deadline for submitting settlement documents for April 2026 together with the annual settlement of the health contribution, as well as payment of any additional amount due, expires on 20 May 2026.

The choice of the appropriate form depends on the employment structure within a given entity. The ZUS DRA declaration is submitted by entrepreneurs conducting sole proprietorship business activity who pay contributions exclusively for themselves. The ZUS RCA report, on the other hand, is intended for contribution payers settling contributions both for themselves and for other persons: employees, persons working under contracts of mandate, or other insured persons. In practice, an entrepreneur employing even one person under an employment contract or contract of mandate should submit the ZUS RCA form, even if the annual settlement of the health contribution concerns solely his or her own business activity.

The main change introduced in the new templates consists in the addition of a field enabling submission of a declaration concerning the inclusion, in the annual assessment basis for the health contribution, of revenues and costs connected with the disposal for valuable consideration of assets, including fixed assets and intangible assets.

As of 1 January 2025, revenues and costs arising on this basis are, by default, excluded from the assessment basis for the health contribution. However, entrepreneurs taxed according to the tax scale or flat-rate tax may voluntarily decide to include them, provided that the relevant declaration is submitted directly in the settlement document.

The declaration is submitted by marking the newly added field in the form: field 06 in block XII of the ZUS DRA declaration or field 15 in block III.F of the ZUS RCA report. Failure to mark this field means that the entrepreneur does not make use of the possibility of including the sale of assets in the contribution assessment basis. The declaration may be withdrawn or submitted by way of correction no later than the date of submission of the application for refund of overpayment (RZS-R), and if no such application is submitted – no later than 1 July 2026.



Private-sector companies must now calculate length of service according to the new rules

As of 1 May 2026, the amendments to the Labour Code concerning the method of calculating length of service apply to all employers, including those operating in the private sector. The new regulations make it possible to include, in the employee's length of service, periods of professional activity other than employment under an employment contract, which directly affects the duration of annual leave entitlement and the right to seniority allowances.

These provisions have been in force in the public finance sector since 1 January 2026, whereas from 1 May they apply universally. Employees of private-sector companies may now apply to their employer for inclusion in their length of service of periods of other professional activity, provided that they obtain the relevant certificate from ZUS (Social Insurance Institution). It should be emphasised that the new regulations do not affect pensionable service, do not amend the rules governing acquisition of pension rights, nor the method of calculating pension benefits. Periods during which the employee paid pension and disability insurance contributions or accident insurance contributions as a person conducting non-agricultural business

activity or cooperating with such person may be included in the length of service. Also taken into account are periods covered by pension and disability insurance arising from a contract of mandate, agency agreement, or other service contracts to which the provisions of the Civil Code concerning mandate contracts apply, as well as periods of cooperation in the performance of such contracts.

Length of service also includes periods of membership in an agricultural production cooperative or an agricultural circles cooperative, as well as periods covered exclusively by health insurance under the so-called "start-up relief" during the first six months of conducting business activity. The catalogue also includes periods during which pension and disability insurance contributions were financed in connection with the personal care of a child during suspension of business activity.

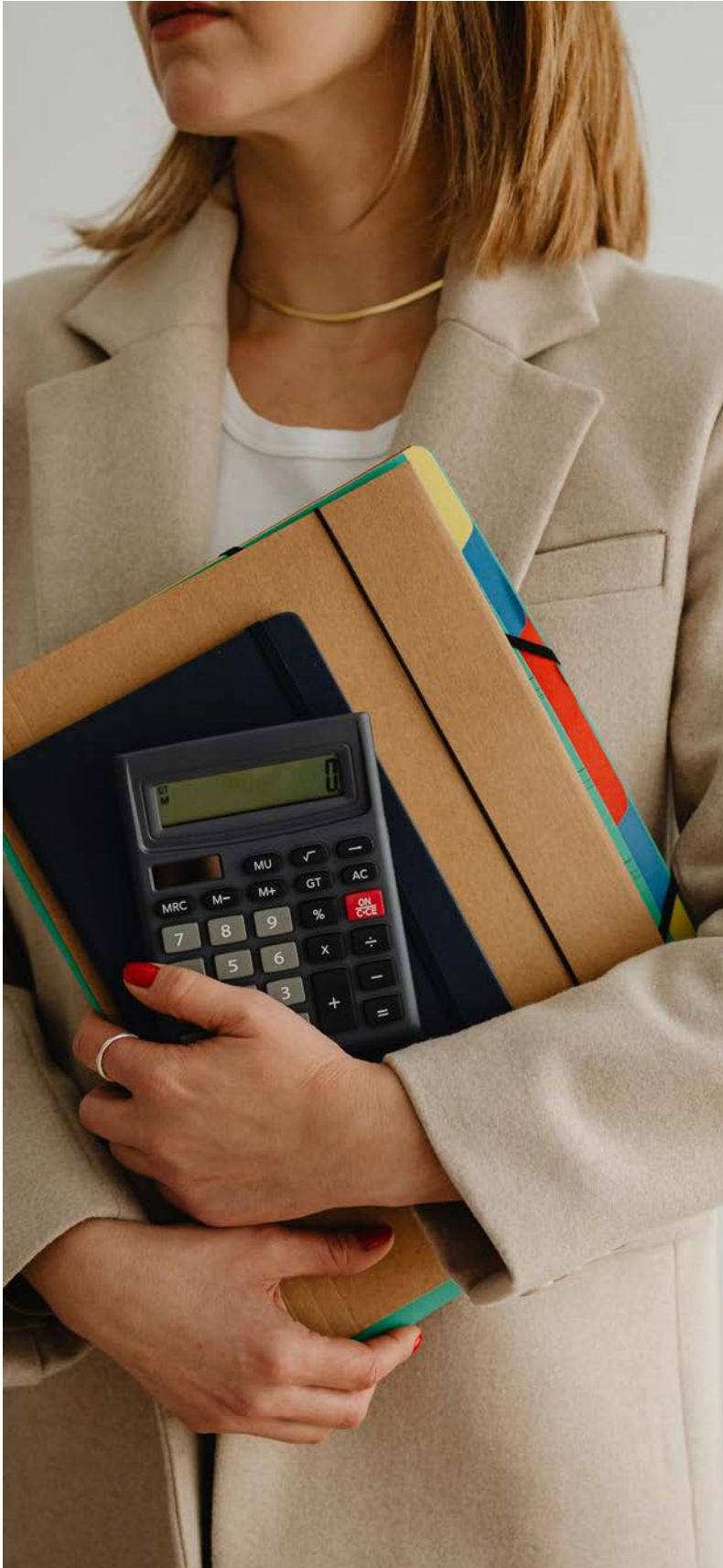
A condition for inclusion of these periods is obtaining a certificate issued by ZUS upon the employee's application. The application is submitted exclusively electronically via an account on the eZUS portal. The relevant form available there is marked "USP". ZUS has 7 working days to examine the application, and the entire process is largely automated.

Employers may remotely verify the authenticity of the certificate submitted by the employee. This is done using the certificate authenticity verification service available on the eZUS portal in the "Search engines and services" section. In the event of irregularities being identified, for example alteration of the contents of the certificate, the employee should clarify the matter directly at a ZUS branch office or during an online appointment.

The amendment is of practical significance for a broad group of employees, in particular those who, prior to commencing employment, conducted business activity, worked under civil-law contracts, or cared for children during suspension of business activity. For employers, this means the necessity of verifying documents and, where appropriate, recalculating length of service affecting the extent of employee benefits.



The government will abolish the obligation of automatic delivery of PIT-11 forms to taxpayers



According to the bill published on 4 May 2026, the obligation imposed on withholding agents to provide taxpayers with individual tax information forms PIT-11, PIT-R, PIT-8C, IFT-1R and IFT-2R is to be abolished. Following the entry into force of the new provisions – planned for 1 January 2027 – taxpayers will receive these documents only upon request.

Until now, withholding agents have been required to provide taxpayers automatically with individual tax information within the statutory deadlines. The new regulations abandon this principle and replace it with a request-based access model: the information will continue to be prepared and submitted to the tax office under the existing rules, however it will be provided to the taxpayer only if the taxpayer submits an appropriate request. Such request will not require justification and, once submitted, will remain effective for subsequent tax years until withdrawn. An exception applies to forms IFT-1, IFT-1R, IFT-2 and IFT-2R, for which the request will be valid only on a one-off basis.

The bill provides for two exceptions to the principle of non-delivery of information by operation of law. A withholding agent will remain obliged to provide documents automatically to the taxpayer in the event of cessation of business activity and where the information or its correction is prepared after expiry of the statutory deadline for submission to the tax office. The changes will also affect the rules governing access to information during the tax year. The bill repeals provisions enabling taxpayers to obtain PIT-11 or PIT-8C during the year within 14 days from submission of a request. Currently, this applies where advance tax payments cease to be collected by the withholding agent and to non-residents intending to leave Poland. Following the amendment, annual information will be provided exclusively after the end of the tax year. During the year, taxpayers will only be able to obtain IFT-1 and IFT-2 information upon request.

A consequence of these changes is the harmonisation of deadlines for filing annual PIT-36, PIT-37 and PIT-38 tax returns. The bill also repeals the provision obliging non-residents to submit an annual tax return before leaving the territory of Poland, since this obligation was closely linked to the possibility of obtaining PIT-11 during the year, which will cease to exist after the amendment enters into force. The changes do not apply to pensioners and disability pensioners. They will continue to receive PIT-40A and PIT-11A automatically by the end of February of the year following the relevant tax year.

The proposed regulations will apply to settlements of income earned from 2026 onwards with regard to amendments to the PIT Act, and from the first day of the tax year of the withholding agent commencing after 31 December 2025 with regard to amendments to the CIT Act.

IN SHORT

By 31 May, employers must transfer the first instalment of the ZFŚS

Employers who establish the ZFŚS (Corporate Employee Benefit Fund) are required to transfer to the separate bank account of the fund, by 31 May 2026, at least 75% of the equivalent of the annual contributions and increases, while the full amount of the contributions should be transferred by 30 September. The basis for calculating contributions in 2026 is the average monthly remuneration in the national economy in 2025, amounting to PLN 7,848.60, which represents a significant increase compared to previous years, when budget-related acts froze the basis at the level of remuneration from earlier periods. The obligation to establish the ZFŚS applies to employers employing at least 50 employees in full-time equivalent terms as of 1 January of a given year, as well as to all budgetary units and local government budgetary establishments regardless of the number of employees. Employers employing between 20 and 49 employees establish the fund upon request of a company trade union organisation, while smaller non-public sector employers may, instead of establishing the fund, pay a holiday benefit to employees taking at least 14 consecutive calendar days of annual leave.

ZUS (Social Insurance Institution) publishes a guide on insurance and benefits for parents and carers

The Social Insurance Institution (ZUS) has published a comprehensive guide for parents and carers of children, bringing together in one place key information on social insurance and health insurance as well as available benefits. The guide explains the rules of insurance coverage for employees, contractors, and persons conducting business activity, clarifies the rules for acquiring entitlement to sickness and maternity benefits, and describes benefits available before childbirth and after the birth of a child. The material also covers special situations such as overlapping insurance titles, insurance coverage during parental leave or simultaneous business activity, and presents each issue in the form of practical step-by-step guidance. The guide is intended for pregnant women, fathers, prospective and current parents, and carers of children, regardless of the form of employment.

The government introduces a tax settlement agreement as a new instrument for dispute resolution

A bill amending the Tax Ordinance and the Act on the National Revenue Administration was published on 4 May 2026 on the website of the Government Legislation Centre. It introduces into Polish tax law the institution of a tax settlement agreement, classified as an instrument of alternative dispute resolution. The agreement is optional for both parties and may be concluded only at the initiative of the taxpayer or withholding agent; however, the tax authority may refuse to conclude it under administrative discretion. The institution does not allow negotiation of the amount of the tax liability, but enables determination of deferral of arrears or instalment payments, reduction of late

payment interest rates (the earlier the application is submitted, the greater the reduction), suspension of interest accrual from the date of submission of the application, and exclusion of fiscal criminal liability provided that repayment conditions are met. Concluding the agreement permanently closes the matter covered by it, excluding further corrections of declarations and initiation of tax audits and proceedings. Tax taxpayers previously convicted of fiscal offences are excluded from this mechanism. The new provisions are expected to enter into force on 1 January 2028.

The Council of Ministers adopts a bill introducing a “senior voucher” for persons aged 65+

The Council of Ministers adopted a bill on the coordination of long-term care and elderly persons, which introduces a coherent system of care for seniors combining healthcare and social assistance systems. The key solution of the bill is the “senior voucher”, addressed to persons over 65 whose average monthly income from the last three months does not exceed PLN 3,410, with the income threshold to be indexed annually. The voucher is a non-cash benefit implemented on the basis of an agreement concluded between the municipality and the senior and covers services such as assistance in meal preparation, mobility support, household maintenance, access to healthcare services, hygienic and nursing care, as well as intellectual and physical activation.



IN SHORT

A bill introducing Individual Investment Accounts has been adopted

On 5 May 2026, the Council of Ministers adopted a bill introducing Individual Investment Accounts, which will enable investment in shares, units in investment funds and other financial instruments on preferential tax terms, exempting income from these assets from capital gains tax and replacing it with a tax on asset value. For investment assets such as shares and fund units, a full exemption up to PLN 100,000 is provided, while for savings assets, including bank deposits and government savings bonds, the exemption limit is PLN 25,000. The tax rate on asset value corresponds to 19% of the NBP reference rate as of 31 October of the previous year and will amount to 0.85% in 2027, while from 2030 the exemption limits will be indexed annually to inflation. Any adult will be able to open an account, one person may hold more than one IIA, and basic operations such as account opening, deposits and withdrawals will be free of charge. The IIA will be offered by domestic banks, brokerage houses, insurance companies, investment funds and voluntary

pension funds. The provisions are to enter into force on 1 January 2027.

GIP calls for amendment of the definition of “work environment” in OSH regulations

The Chief Labour Inspector (GIP) has submitted a formal request to the Minister of Family, Labour and Social Policy to initiate legislative work aimed at amending the definition of “work environment” in general occupational health and safety (OSH) regulations so that it explicitly includes psychosocial factors. The current regulations focus solely on the physical conditions of the work environment, which results in the absence of an explicit legal obligation to assess psychosocial risks within occupational risk assessment. The GIP indicated that chronic stress and mental overload prolong employee reaction time, impair motor coordination and reduce precision of action; therefore, even an ergonomically designed workplace does not provide effective protection against accidents. The cause of many workplace accidents classified as “human error” is in fact the final link in a chain of organisational conditions for which the employer is responsible. The proposed changes are based on ISO 45003, a standard concerning the management of psychological health and safety at work, which emphasises employers’ responsibility for work organisation as a factor simultaneously affecting both the physical and psychological sphere of employees.

Paper-based PPK notices to be replaced by electronic delivery via ZUS accounts

The Council of Ministers adopted on 28 April 2026 a bill simplifying communication between the state and entrepreneurs in matters concerning Employee Capital Plans (PPK). The new provisions replace the current paper-based notices issued by the Polish Development Fund requiring the conclusion of a PPK management agreement with electronic deliveries carried out via the entrepreneur’s account in the ZUS (Social Insurance Institution) system, authenticated electronically to confirm their validity. A notice is deemed delivered on the day it is read on the ZUS account or after 14 days from being made available, regardless of whether the entrepreneur has logged in. Employers retain the existing 30-day deadline to conclude a PPK management agreement, calculated from the moment of service of the notice. The new regulations are to enter into force 14 days after publication in the Journal of Laws.

Lost bottle deposit may be treated as a tax-deductible expense

In an information note dated 28 April 2026, the Ministry of Finance clarified the rules for the tax treatment of deposits paid under the deposit-return system in force since 1 October 2025. The ministry indicated that a refundable deposit does not, as a rule, constitute a tax-deductible expense, as it is not a definitive expenditure. However, the Ministry confirmed that a deposit which cannot be recovered by the taxpayer due to damage, loss or disappearance of the packaging may be



IN SHORT

recognised as a tax-deductible expense under Article 22(1) of the Personal Income Tax Act and Article 15(1) of the Corporate Income Tax Act, provided that it meets the general criteria for tax-deductible expenses, is not included in the catalogue of exclusions under Article 23 of the PIT Act or Article 16 of the CIT Act, and is properly documented. The ministry also noted that the assessment of whether a lost deposit may be treated as a tax-deductible expense, including the determination of the moment it is incurred, requires a case-by-case analysis of the factual circumstances.

The tax authority clarifies file size limits in KSeF and rules for electronic PKPiR

In its reply of 26 April 2026 to parliamentary interpellation No. 16365, the Ministry of Finance clarified the rules governing the file size limits for invoices in the KSeF system and the obligation to maintain the tax revenue and expense ledger (PKPiR) in electronic form. The Ministry indicated that the 1 MB limit for a standard invoice and the 3 MB limit for an invoice with an attachment were subject to broad consultation, and that the option to issue invoices with attachments was introduced primarily for utilities providers, telecommunications operators, and fuel suppliers issuing aggregated invoices. The Ministry of Finance excluded the possibility of submitting files to KSeF in formats other than XML, while declaring ongoing dialogue with market participants on this issue. As regards JPK_PKPiR, the Ministry stated that it has made available free interactive forms JPK_PKPiR(3) and JPK_ST(1), and that reports on technical barriers

submitted to the helpdesk are incidental in nature. The Ministry confirmed that the obligation to submit JPK_PKPiR applies from 1 January 2026 to entities obliged to submit JPK_V7M files, while other taxpayers, including those submitting JPK_V7K, will be covered from 1 January 2027, and ruled out any further postponement of these deadlines.

The President of ZUS will become an enforcement authority

The Ministry of Finance and Economy has included in the legislative work programme a bill amending the Act on Administrative Enforcement Proceedings and certain other acts (No. UD405), which will designate the President of ZUS (Social Insurance Institution) as an administrative enforcement authority empowered to conduct enforcement proceedings nationwide. Currently, these powers are exercised by directors of ZUS branches appointed by the Minister of Finance by regulation, which the Ministry assesses as an suboptimal solution due to the uneven distribution of enforcement tasks among individual directors and the need to amend the regulation each time the territorial competence of the enforcement authority is changed. The bill additionally grants the President of ZUS the power to authorise persons to act on his behalf, while accompanying amendments to the Social Insurance System Act are of an adjusting nature and aim to clarify the scope of the President of ZUS's tasks. The planned date for adoption of the bill by the Council of Ministers is the fourth quarter of 2026.



IMPORTANT INTERPRETATIONS AND RULINGS



An invoice without a NIP issued to a receipt without a NIP cannot be corrected to zero

↓ The Director of the National Revenue Administration Information Centre in an individual interpretation of 21 January 2026 (ref. 0114-KDIP1-3.4012.892.2025.1.LM) confirmed that a seller is entitled to issue an invoice without the purchaser's tax identification number (NIP) in paper, electronic or structured form to a fiscal receipt that does not contain a NIP, while retaining the receipt in its records. At the same time, the authority excluded the possibility of subsequently correcting such an invoice to zero and issuing a structured invoice containing the purchaser's NIP in its place, indicating that the original invoice documents a transaction that actually took place, and a zero correction is admissible only where the invoice should not have been issued at all, for example where the transaction did not take place. The Director of the National Revenue Administration Information Centre emphasised that the purchaser determines their status as a VAT taxpayer or consumer at the moment of purchase by providing or not providing a NIP, and after the transaction has been completed they cannot change this classification. The absence of a NIP on a fiscal receipt therefore excludes the possibility of issuing an invoice containing the purchaser's NIP on its basis under Article 106b(5) of the VAT Act.

A disabled person purchasing a car with a healthy spouse retains exemption

↓ The Director of the National Revenue Administration Information Centre in an individual interpretation of 7 May 2026 (ref. 0111-KDIB2-2.4014.66.2026.1.DR) confirmed that the acquisition of a passenger car as joint marital property by a person with a significant degree of disability and a fully able-bodied person does not deprive the disabled person of the exemption from tax

on civil law transactions (PCC) provided for in Article 8(6) of the PCC Act. The authority indicated that the exemption is subjective in nature and requires the fulfilment of two conditions: holding the status of a person with a significant or moderate degree of disability and acquiring the vehicle for personal use, both of which were met in this case. The Director of the National Revenue Administration Information Centre emphasised that the institution of co-ownership governed by Article 195 of the Civil Code does not preclude the application of the exemption to one of the co-owners, as each of them is entitled to the same rights to the property. However, the exemption does not extend to the able-bodied spouse as the other co-owner, who remains liable for PCC in respect of his or her share in the acquisition of the vehicle.

A meal card of up to PLN 450 per month is exempt from social security contributions

↓ The Social Insurance Institution (ZUS) in a decision of 23 April 2026 (ref. DI/200000/43/1351/2026) confirmed that the value of a prepaid card made available to employees by an employer for the purchase of meals and processed food products in catering or retail establishments, up to a monthly limit of PLN 450, does not constitute the basis for assessment of social insurance contributions, health insurance contributions, the Labour Fund, or the Guaranteed Employee Benefits Fund. ZUS indicated that the condition for applying the exemption provided for in § 2(1)(11) of the contributions regulation is that the use of the card is limited exclusively to catering or retail establishments offering ready-made meals and processed food products, that cash withdrawals and transfers are not possible, that the monthly limit of PLN 450 is respected, and that the benefit is non-equivalent. ZUS also clarified that unused funds carried over to subsequent months are to be included in the contribution assessment basis in the month in which they are actually spent contrary to their intended purpose or after exceeding the limit.

A jubilee bonus paid before the expiry of 5 years is subject to social security contributions

↓ The Social Insurance Institution (ZUS) in a decision of 20 April 2026 (ref. DI/200000/43/1532/2026) found the employer's position to be incorrect, where the employer argued that a jubilee bonus paid to an employee before the expiry of 5 years from the previous bonus does not form part of the basis for assessment of social insurance contributions. ZUS indicated that the exemption provided for in § 2(1)(1) of the contributions regulation applies only to jubilee bonuses due no more frequently than every 5 years, and this condition must be met both under the former and the current employer's internal regulations. The authority emphasised that a change in the rules for calculating jubilee bonuses introduced by an additional protocol to a collective labour agreement, consisting in limiting the basis for their calculation solely to length of service within companies of a capital group, may result in earlier payment of the bonus than after 5 years from the previous one; however, this does not exclude the exemption from contributions, provided that the employer has not changed the regulations in order to circumvent the law by frequently modifying the rules for granting jubilee bonuses and paying amounts exempt from contributions.

CALENDAR

20.05.2026 (Wednesday)

- ✓ payment of the monthly personal and corporate income tax advance for April 2026
- ✓ payment of collected contributions on revenues under employment relationships for April 2026.
- ✓ payment by payers of collected income tax advances or lump-sum income tax for April 2026.
- ✓ payment of the tax advance collected for April 2026 by the parent company representing the tax capital group.
- ✓ payment of the due lump-sum tax if the income on dividend and other revenues due to share in profits of legal persons in April 2026 was expended in violation of the intended allocation specified in the declaration (CIT-5)
- ✓ payment of the tax advance for April 2026 by a property company/tax representative of a a property company and sending the taxpayer information about the advance payment PIT-ISN and CIT-ISN, respectively
- ✓ payment of income tax on revenues on a fixed asset in the form of a building for April 2026.
- ✓ payment of the lump-sum on companies' income (the so-called Estonian CIT) due to: concealed profits and expenses unrelated to the business activity - if pay-out or expense was incurred or a consideration was provided in April 2026; change of value of assets - if acquisition, transformation was carried out or in-kind contribution was made in April 2026.
- ✓ payment of tax on consideration or property the family foundation transferred or put at the disposal in April 2026.
- ✓ filing settlement documents with ZUS and payment of ZUS contributions for April 2026 - other contribution payers
- ✓ filing the annual health contribution settlement with ZUS for 2025 and payment of underpaid health contribution resulting from the annual settlement for 2025
- ✓ PFRON (State Fund for Rehabilitation of Disabled Persons) payment for April 2026.



25.05.2026 (Monday)

- ✓ VAT payment for April 2026.
- ✓ sending the JPK_V7M file for April 2026.
- ✓ sending the JPK_V7K file for April 2026 (record part)
- ✓ filing the VAT-8, VAT-9M, VAT-12 declarations for April 2026.
- ✓ sending summary information on intra-Community VAT-EU transactions for April 2026.
- ✓ filing the VAT-13 declaration by a tax representative for April 2026.
- ✓ settlement of sugar tax due for April 2026.
- ✓ settlement of tax on retail sale PSD-1 for April 2026.
- ✓ submitting documents regarding co-financing of remuneration of disabled employees to PFRON for April 2026.



31.05.2026 (Sunday)

- ✓ filing the declaration for VAT settlement regarding the VII-DO import procedure for April 2026.
- ✓ an employer who establishes a mandatory ZFŚS is obliged to pay at least 75% of the equivalent of basic deductions to a separate ZFŚS bank account.



1.06.2026 (Monday)

- ✓ submitting an application to ZUS for a refund of the overpaid health insurance contribution resulting from the annual settlement for 2025.
- ✓ filing the application for refund of retirement and disability pension contributions paid for March 2026 with PFRON by disabled persons conducting a business activity.



5.06.2026 (Friday)

- ✓ filing the VAT-14 declaration on the amounts of VAT due in the case of intra-Community purchase of motor fuels for May 2026.



CALENDAR

8.06.2026 (Monday)

- ✓ payment of the lump-sum income tax collected in May 2026 on receivables paid to a foreign legal person.
- ✓ payment of the lump-sum income tax collected in May 2026 on income from dividends and other revenues from share in the profits of legal persons, and providing taxpayers with CIT-7 information.
- ✓ payment by the acquiring company of the lump-sum tax on income originating in May 2026.
- ✓ filing the declaration of the amount of income from unrealised profits (PIT-NZ and PIT-NZS) for May 2026 and payment of tax due resulting from the declaration
- ✓ filing the declaration of the amount of income from unrealised profits (CIT-NZ) for May 2026 and payment of the tax due disclosed in the declaration.



10.06.2026 (Wednesday)

- ✓ filing the INTRASTAT declaration for May 2026.



15.06.2026 (Monday)

- ✓ filing settlement documents with ZUS and payment of ZUS contributions for May 2026 - contribution payers having legal personality.
- ✓ payment to PPK (Employee Capital Plans).



PIOTR GRACZ
Head of Business
Services & Outsourcing
Department

O BDO

BDO is the world's largest audit firm focused on the medium enterprises market. Dealing professionally with your financial matters, we leave you enough space to grow your business. Due to our international cooperation within the BDO network, we develop our knowledge and coordinate international projects. We put long-term relations first, and base them on mutual trust and respect.

Apart from HR and payroll services, we also support companies in other challenging areas, as e.g.

- ▶ day-to-day bookkeeping,
- ▶ tax services (tax compliance),

- ▶ day-to-day advisory services and hotline consultations in HR and payroll, accounting and tax areas,
- ▶ labor law advisory services,
- ▶ tax, legal and financial advisory services,
- ▶ management advisory services and accounting,
- ▶ audit,
- ▶ reporting and IT solutions.

The team of Bdo responds to the needs of companies, adjusting complex solutions both to the economic reality and to the specific features of their activities, at the same time putting quality and professionalism first. If there are in your Company issues that require support or advice in the above areas, we are the right partner for you and you are encouraged to contact us.

We will be happy to meet your needs and offer support.



BDO is an international network of independent audit and advisory firms. Service provision within the BDO network is coordinated from the Brussels global office. BDO's beginnings go back to 1963. We have been present in Poland since 1991. We have 5 offices in: Warsaw, Kraków, Poznań, Wrocław and Katowice.

BDO has for years been recognized in prestigious rankings of the activities performed by its Audit and Tax Advisory Departments, including most recently:

The last distinctions for the company are related to the Rankings:

Companies and Tax Advisors of Dziennik Gazeta Prawna for 2024:
■ 4th place The Best Tax Advisor
in the category of medium-sized companies

The 2024 rankings prepared by the Rzeczpospolita and Parkiet dailies:
■ 5th Best Audit Firm
■ 4th Most Active Firm on the Stock Exchange
■ 4th Best Auditor of Listed Companies
■ The ESG award

BDO spółka z ograniczoną odpowiedzialnością sp.k.,
ul. Postępu 12, 02-676 Warszawa;
tel.: +48 22 543 1600, fax: +48 22 543 1601,
e-mail: office@bdo.pl