BS&O ALERT

August 2026

INFORMATION

Amendments to the Labour Code Concerning Mobbing Signed into Law

On 30 July 2026, the President signed into law an act amending the Labour Code and the Code of Civil Procedure with regard to the protection of employees against mobbing and discrimination. he act will enter into force three months after its promulgation and introduces, among other things, a new definition of mobbing.

The bill was passed by the Sejm on 19 June 2026, adopted by the Senate without amendments, and signed by the President on 30 July 2026. The amendments cover both the Labour Code and the Code of Civil Procedure and are intended to clarify the relevant definitions, facilitate the pursuit of claims by affected employees, and impose specific obligations on employers to prevent mobbing and discrimination. In doing so, the legislature has taken into account the body of case law developed by the courts in relation to these issues.

The new Article 94[3] of the Labour Code defines mobbing as persistent, that is, repeated, recurring or continuous harassment of an employee, which may manifest itself through humiliation, degrading treatment, intimidation, unjustified downgrading of the employee's professional suitability, unjustified criticism, obstructing the employee's functioning within the team, or isolating the employee. In proceedings concerning breaches of the principle of equal treatment, the employee will only be required to establish a prima facie case that the principle has been breached, while the burden of proving that no such breach occurred will rest with the employer.

The act also increases the minimum amounts of compensation available. In cases of mobbing, an employee will be entitled to compensation for non-pecuniary damage of no less than six times the statutory minimum wage. In cases involving a breach of the principle of equal treatment, the employee will be entitled to compensation of no less than one times the statutory minimum wage, or no less than three times that amount in the event of repeated breaches. Employers with at least ten employees will be required to adopt workplace regulations setting out procedures for preventing mobbing and discrimination, to be agreed with trade unions or employee representatives within 30 days.

The Code of Civil Procedure is also amended with regard to the jurisdiction of the courts. Cases concerning the protection of personal rights, mobbing and breaches of the principle of equal treatment will fall within the jurisdiction of district courts regardless of the value of the claim. The new provision also prevents a court from dismissing an action where the established facts demonstrate that the claim is well-founded on a legal basis other than that relied upon by the employee. In addition, the act strengthens protection against retaliatory measures taken against employees exercising their rights and against persons who have supported them, while granting an employer that has paid compensation a right of recourse against the perpetrator of the mobbing.

It is worth noting that, until now, the Labour Code contained only a general definition of mobbing and did not specify a minimum amount of compensation for non-pecuniary damage. The detailed criteria for assessing mobbing have therefore been developed primarily through judicial case law. The new provisions will also apply to conduct that commenced before their entry into force but continued thereafter. Within six months of the act entering into force, employers will be required to bring their existing workplace regulations into line with the new requirements or adopt separate mobbing and anti-discrimination regulations, the content of which must be agreed with trade unions or employee representatives.

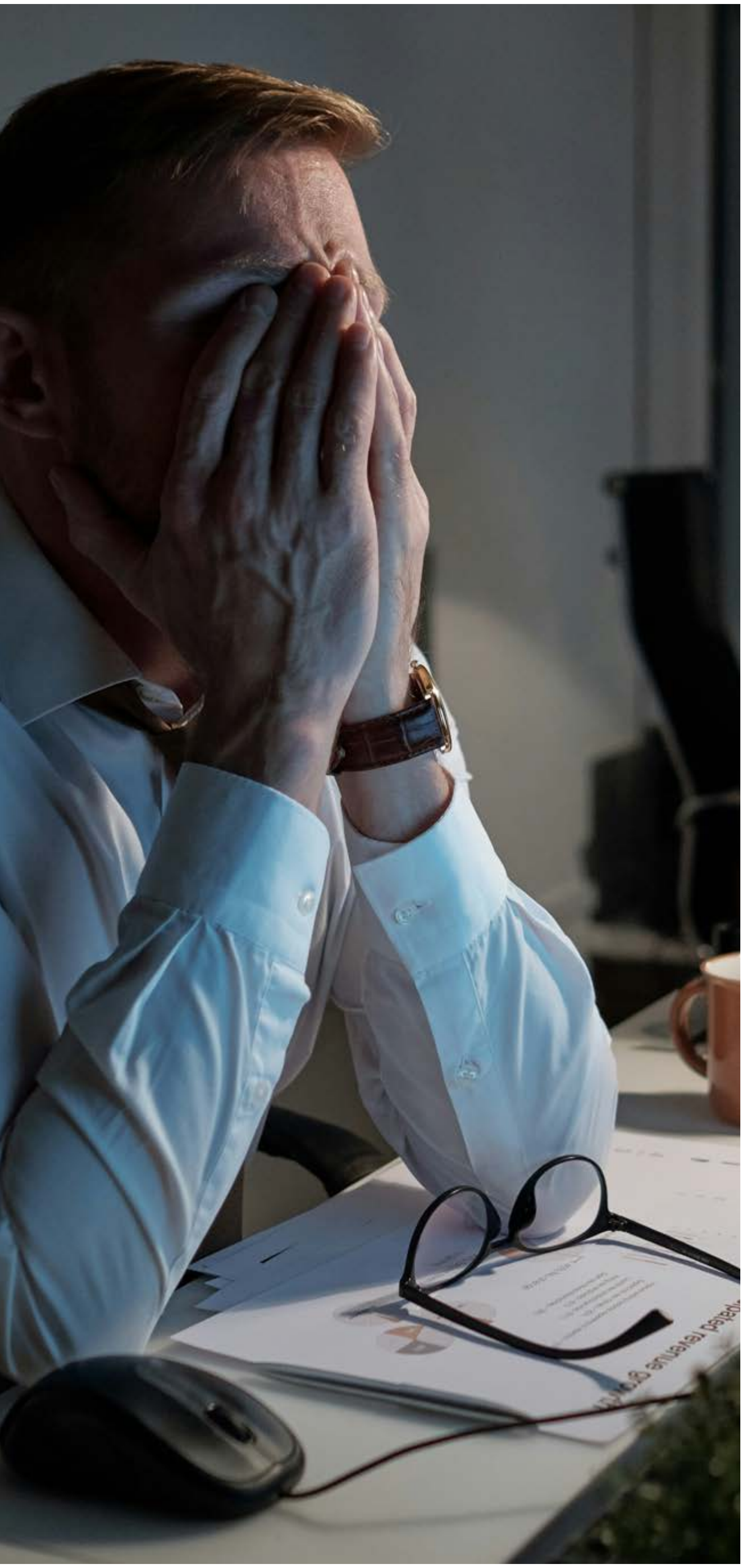
Act on Gender Balance in Listed Companies to Enter into Force

On 30 July 2026, the President signed the act implementing the EU Women on Boards Directive and, at the same time, referred it to the Constitutional Tribunal. The act will enter into force 14 days after its promulgation and will require large listed companies to ensure that the underrepresented gender holds a number of positions on management boards and supervisory boards corresponding as closely as possible to one third of their total membership.

The act amends the Act on Public Offerings, the Conditions Governing the Introduction of Financial Instruments to Organised Trading Systems, and Public Companies, as well as the Act on the Implementation of Certain European Union Provisions on Equal Treatment. The bill was passed by the Sejm on 3 July 2026, while the Senate adopted it without amendments.
Although the President signed the act, he referred it to the Constitutional Tribunal for a posteriori constitutional review.
According to the Chancellery of the President of the Republic of Poland, the decision to sign the act was based on the values enshrined in Article 33 of the Constitution of the Republic of Poland, which guarantees equality between women and men, and on the objective of reducing inequalities in the labour market. At the same time, the President expressed the view that the provisions may infringe the freedom to conduct a business and the principle of proportionality, while weakening the competitiveness of undertakings through a disproportionate interference with the organisational autonomy of public companies.
The amendments introduce definitions of the “corporate bodies", namely the management board and the supervisory board, and the "underrepresented segender", defined as the gender whose representatives hold no more than 49% of the total number of positions. The proportion of the underrepresented gender on the management boards and supervisory boards of public companies is to correspond as closely as possible to 33% of all positions, while not exceeding 49%.

General meetings of shareholders will be required to adopt a gender balance policy covering candidate selection procedures, career development programmes and the company's human resources management strategy, and to publish it on the company's website. Companies will also be required to apply clear, non-discriminatory recruitment criteria established before the recruitment process begins. Where candidates have equal qualifications, priority will be given to a candidate of the underrepresented gender, unless separate, non-discriminatory diversity criteria justify the selection of another candidate.
Compliance with the gender balance policy will be supervised by the Polish Financial Supervision Authority (KNF). In the event of minor irregularities, the Authority will be able to issue recommendations to companies, while serious breaches may result in a fine of up to PLN 500,000. A candidate whose recruitment rights have been infringed will be entitled to compensation of no less than the statutory minimum wage. Where the candidate demonstrates that their qualifications were equal to those of the successful candidate, the burden of proving that no discrimination occurred will rest with the company.
The new provisions will apply to listed companies with their registered office in Poland whose shares are admitted to trading on a regulated market in an EU Member State, which employ at least 250 employees and have either an annual turnover exceeding EUR 50 million or an annual balance sheet total exceeding EUR 43 million. Micro, small and medium-sized enterprises are excluded from the scope of the new requirements.
It is worth noting that the Women on Boards Directive was adopted by the European Union in November 2022, and the deadline for its transposition into the legal systems of the Member States expired on 28 December 2024. Poland failed to meet that deadline. The new national provisions will enter into force 14 days after the publication of the act in the Journal of Laws.

No Changes Planned to the Limitation Period for Overtime Claims



In response to a parliamentary question, the Ministry of Family, Labour and Social Policy ruled out changing the three-year limitation period for employee claims laid down in Article 291 of the Labour Code. The limitation period does not infringe the EU principle of effectiveness, even in the absence of working time records kept by the employer. Overtime claims therefore continue to become time-barred after three years.

The position of the Ministry of Family, Labour and Social Policy was set out in its reply to Parliamentary Question No. 16683. The question concerned the relationship between Article 291 of the Labour Code and Article 118 of the Civil Code in the light of the judgment of the Court of Justice of the European Union (CJEU) of 14 May 2019 in Case C-55/18, CCOO v Deutsche Bank.

The Ministry indicated that the judgment in Case C-55/18 concerned the organisation and monitoring of working time, but did not address procedural matters, including limitation periods, which, under the principle of procedural autonomy, remain within the competence of the Member States. The Ministry considered that the application of the three-year limitation period under Article 291(1) of the Labour Code does not in itself constitute a breach of EU law, and that its assessment in a particular case is a matter for the national court.

The Labour Code provides mechanisms protecting employees pursuing overtime claims. Under Article 149 of the Labour Code, employers are required to keep working time records, and a breach of that obligation is subject to sanctions under Article 281 of the Labour Code. Under Article 295(1)(1) of the Labour Code, the limitation period is interrupted by taking action before a body competent to hear the case or pursue the claim, and the period does not begin to run again until the proceedings have been concluded.

The Ministry indicated that no legislative work is currently under way or planned concerning the suspension of the limitation period for periods during which no working time records are kept, the extension of the limitation period under Article 291 of the Labour Code in overtime cases, or the introduction of a presumption that the limitation period runs from the date on which the infringement is discovered rather than from the date on which the claim becomes due. The Ministry argued that such changes could extend employers' liability indefinitely and described the three-year limitation period as "a fair compromise" between employees' rights and employers' stability.

The Ministry also does not envisage issuing binding interpretative guidelines for labour courts and the National Labour Inspectorate, as administrative authorities are not empowered to provide generally binding interpretations of legal provisions.

It is worth noting that the CJEU's judgment in Case C-55/18 was delivered on 14 May 2019 and required Member States to introduce objective and reliable systems for measuring daily working time. To date, the impact of that judgment on national limitation periods for employee claims has not been conclusively resolved either in case law or in legislation, which prompted Members of Parliament to submit the parliamentary question.

IN SHORT

ZUS Conducts Inspections of Platform Work Providers

The Social Insurance Institution (ZUS) has announced that inspections carried out at entities offering platform work include verifying whether persons performing such work have been correctly registered for social insurance purposes. Where it is established that the basis for social insurance coverage does not correspond to the work actually performed, ZUS may determine the correct basis for insurance coverage and require the entity to pay the outstanding social insurance contributions for up to five years retrospectively. At the same time, determining the correct basis for insurance coverage is not equivalent to establishing the existence of an employment relationship. ZUS indicated that, in inspections carried out to date, it has challenged, among other things, the practice of platform operators concluding additional vehicle hire agreements under which the amounts payable depended on the number of kilometres driven and trips completed, as this was intended to circumvent social insurance legislation. The courts have upheld ZUS's position in such cases.

Government Plans Changes to PIT and CIT from 1 January 2027

A bill amending the Personal Income Tax Act and the Corporate Income Tax Act has been submitted to the Standing Committee of the Council of Ministers. The bill provides for changes of significance to businesses with effect from 1 January 2027. With regard to the Estonian CIT regime, the bill relaxes the employment requirement, introduces a definition of expenses unrelated to business activity, abolishes the possibility of opting for the lump-sum taxation of corporate income during an ongoing tax year, and clarifies the point at which the distribution of income from net profit is recognised for tax purposes. The bill also amends the method for determining the CO_2 emission level of internal combustion engines for the purposes of the limits on tax depreciation deductions for passenger cars, clarifies the safe harbour mechanism for loan transactions under the transfer pricing rules, and excludes debt financing obtained through refinancing and debt consolidation loans from tax-deductible expenses. In addition, the bill extends the scope of the corporate income tax exemption available to non-governmental organisations.

ZUS to Be Required to Refund Contributions Following a Change in the Basis for Insurance Coverage

The Social Insurance Institution (ZUS) informed, in response to a communication from the Commissioner for Human Rights, that it has prepared a bill introducing provisions requiring ZUS to issue decisions declaring that a person is not subject to social insurance and to automatically reallocate social insurance contributions between different bases for insurance coverage. Where it is established that a person is not subject to social insurance, ZUS will be required, ex officio, to determine the amount of unduly paid contributions and refund them to the contributor for the entire period covered by the decision. The

IN SHORT

limitation period will begin to run from the date of service of the decision determining the amount of the overpayment. Where an overpayment arises under one basis for insurance coverage and arrears arise under another, the contributions will be reallocated by means of a single decision covering social insurance, health insurance and all employee funds, without the application of the limitation rules. The bill also provides that benefits paid previously will not be regarded as unduly received, and entitlement to a benefit under the challenged basis for insurance coverage will be converted into entitlement to a benefit under the new basis for insurance coverage determined by ZUS.

Ministry of State Assets Tightens Requirements for Candidates to Supervisory Boards of State-Owned Companies

The Minister of State Assets has entered in the legislative agenda of the Council of Ministers a bill amending the Act on the Rules for Managing State Property, which tightens the requirements applicable to candidates for supervisory boards of State Treasury companies. The bill extends the required professional experience from five to seven years, limits recognised MBA degrees to those awarded by higher education institutions authorised to confer the degree of habilitated doctor (doktor habilitowany) or holding the appropriate accreditation, and introduces, as a new criterion, five years' experience as a member of the management board of a large undertaking. Candidates will be required to submit self-assessment declarations containing information on their knowledge, skills and experience. The bill also extends the requirements applicable to members of the Council for Companies with State Treasury Shareholding, introduces a general legal basis enabling State legal persons to transfer shares to the State Treasury, and provides for the implementation of the Ownership Supervision Management System, which will replace the existing IT system.

Ministry of Digital Affairs Prepares Digital Tax Bill

The Ministry of Digital Affairs has launched a public consultation on a Digital Tax Bill, which provides for a 3% tax on the revenues of the largest global technology companies operating in Poland. The bill is scheduled to enter into force on 1 January 2027. The tax will apply to companies placing personalised advertisements on digital interfaces, platforms enabling interaction between users or facilitating online trade, such as social media platforms and online marketplaces, as well as entities engaged in the sale of user data. The bill is a government initiative; however, Deputy Prime Minister Gawkowski has acknowledged that it is not supported by all coalition partners.

PIP Launches Helpline on Summer Heat

The National Labour Inspectorate (PIP) has launched a dedicated helpline at +48 22 626 43 67, available Monday to Friday from 9:00 a.m. to 3:00 p.m., to provide information on employers' obligations during periods of summer heat. PIP reminds employers that the current legislation does not specify a maximum permissible air temperature in workplaces where the temperature is not determined by technological requirements. However, labour inspectors may verify compliance with other occupational health and safety requirements, where an employer's failure to comply with them results in deteriorating working conditions during periods of high temperatures.

PFRON Makes Easy-to-Read Information Library on Support Available Online

The State Fund for Rehabilitation of Disabled Persons (PFRON) has launched the ETR Library on its website, a collection of materials prepared in accordance with the Easy to Read principles for persons with intellectual disabilities, persons with cognitive difficulties and foreign nationals. The materials have been written in plain language and supplemented with illustrations. Each document is also reviewed by persons with intellectual disabilities who assess whether its content is easy to understand. The ETR Library contains information on PFRON's

IN SHORT

activities, the available forms of financial support, the eligibility criteria for assistance, the purposes for which funding may be granted, and institutions offering additional support. The resources are available at pfron.org.pl/etr.

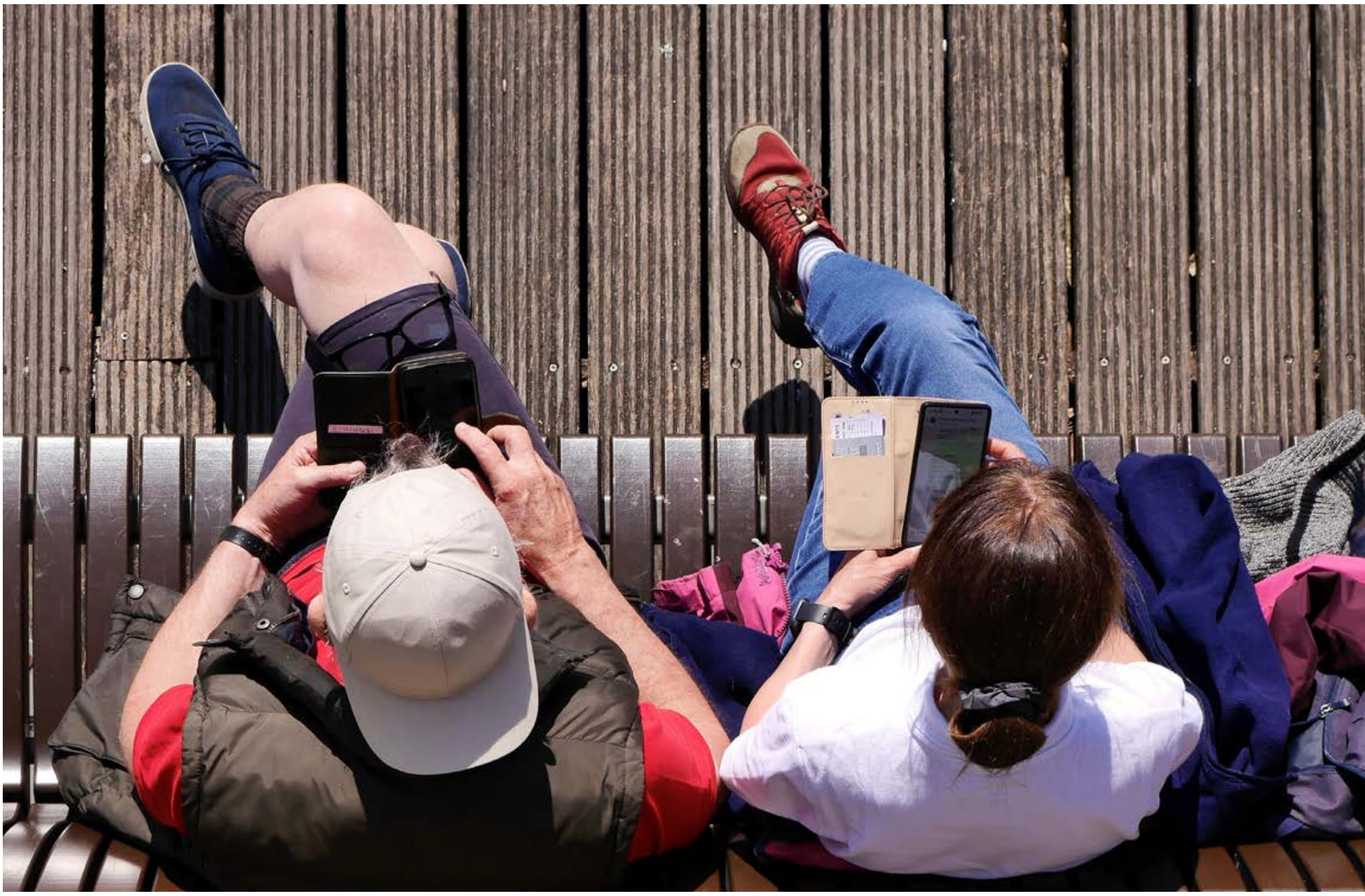
Ban on the Use of Mobile Phones in Pre-schools and Schools from September

From 1 September 2026, a ban on the use of mobile phones and devices enabling remote communication or the recording of images and sound will apply to children attending pre-schools and pupils of primary schools. The ban will apply both on school premises and during activities organised outside the school. Secondary schools will be able to introduce such a ban or lay down other rules governing the use of such devices in their statutes. The act provides for exceptions allowing the use of a device with a teacher's consent for educational purposes, to contact a parent in an emergency, with the headteacher's consent granted on account of a pupil's health condition or disability, and in situations involving a threat to life or health. Schools may provide designated places for storing mobile phones and, where such facilities are made available, pupils will be required to leave their devices there. Breaches of the ban may result in educational measures, a lower conduct grade or disciplinary measures provided for in the school's statute.

Schools have until 31 December 2026 to amend their statutes accordingly.

General Partnership Dissolved in 2026 Is Not Required to Submit JPK Files

In information published on 28 July 2026, the Ministry of Finance clarified that a general partnership dissolved in 2026 is not required to submit its tax records in the form of a JPK file, either during the tax year or after its end, because following its dissolution the entity ceases to exist and is therefore unable to fulfil the statutory obligation to submit its records after the end of the tax year. The situation is different in the case of a sole trader who discontinued business activity during 2026. Such a person retains legal capacity and remains obliged to submit their tax records in the form of a JPK file within the statutory deadline, namely by 30 April or 31 July of the following year, as applicable. The Ministry indicated that the legal basis for the obligation to submit tax records is Article 24a(1e) of the Personal Income Tax Act in respect of personal income taxpayers, and Article 9(1c) and (1e) of the Corporate Income Tax Act in respect of corporate income taxpayers and partnerships that are not legal persons. None of those provisions, however, expressly regulates the submission of JPK files following the dissolution of an entity other than a natural person.



IMPORTANT INTERPRETATIONS AND RULINGS

Commune Is the Social Insurance Contributor in Respect of a Person Performing Alternative Service

In its judgment of 16 June 2026 (Case No. II USKP 330/26), the Supreme Court dismissed the commune's cassation appeal and confirmed that, in respect of a person performing alternative service in a fire brigade under a contract of mandate concluded with the commune, the social insurance contributor is the commune as an organisational unit, rather than the employer or a natural person. The Supreme Court held that the Act on the Social Insurance System distinguishes three categories of social insurance contributors: employers, organisational units and natural persons. The concept of an organisational unit covers all cases that do not fall within the scope of an employer or a natural person. The Court also emphasised that the commune office does not have legal personality and cannot enter into civil law contracts with external entities, as it merely serves as the auxiliary office of the wójt. The status of employer is vested in the commune office solely for the purposes of employment law. The Supreme Court also criticised the dispute itself between the Social Insurance Institution (ZUS) and the commune over which of those entities was responsible for paying the social insurance contributions, describing it as futile.

Awards under Employee Referral Programmes Exempt from ZUS Contributions

In its decision of 14 July 2026 (Ref. No. DI/200000/43/1904/2026), the Social Insurance Institution (ZUS) confirmed that awards paid under employee referral programmes to employees, contractors engaged under contracts of mandate and persons cooperating under civil law contracts other than B2B contracts do not constitute the basis for the assessment of social insurance contributions. ZUS stated that such awards constitute income from other sources within the meaning of Article 10(1)(9) of the Personal Income Tax Act, because making referrals does not fall within the scope of obligations arising under either the employment contract or the civil law contracts binding the referring person and the undertaking, and the award does not constitute remuneration for work or services. An exception applies to persons cooperating with an undertaking or affiliated companies under B2B contracts for the provision of recruitment services. In their case, the award constitutes business income and is subject to social insurance contributions. Those persons are themselves responsible for paying the contributions, rather than the undertaking acting as the social insurance contributor.

Services Provided to a Former Employer Preclude Preferential ZUS Contributions

In its decision of 10 July 2026 (Ref. No. DI/200000/43/1923/2026), the Social Insurance Institution (ZUS) found incorrect the position of an entrepreneur who argued that the loss of entitlement to preferential social insurance contributions applied only on the days when services were actually provided to a former employer. ZUS stated that an entrepreneur loses the right to the preferential social insurance contributions provided for in Article 18a of the Act on the Social Insurance System for the entire duration of an agreement concluded with a former employer if the activities performed under that agreement overlap, even in part, with those previously performed under an employment relationship. The authority emphasised that the condition requiring the activities not to be identical must be satisfied throughout the entire period of the agreement, and not only on the days when the services are actually performed. It is sufficient for the scope of the services to overlap only partially with the employee's previous duties. An entrepreneur retains the right to preferential social insurance contributions only where the services provided to the former employer are entirely different in nature from the activities previously performed under the employment relationship.

Resuming Business Activity after More Than Five Years Entitles an Entrepreneur to Preferential ZUS Contributions

In its decision of 7 July 2026 (Ref. No. DI/200000/43/1943/2026), the Social Insurance Institution (ZUS) confirmed that an entrepreneur who suspended business activity in March 2019 and resumed it in June 2026, that is, after more than 60 months, is entitled to pay social insurance contributions on the preferential assessment base specified in Article 18a of the Act on the Social Insurance System, provided that the entrepreneur does not carry on business for the benefit of a former employer with whom they were in an employment relationship during the current or the preceding calendar year. ZUS stated that the fact that the entrepreneur had previously carried on business activity which was subsequently suspended satisfies the condition set out in Article 18a(2)(1). However, since more than 60 months have elapsed since the suspension of the business activity and the entrepreneur does not provide services to a former employer, the negative condition excluding the preference does not apply, and the entrepreneur retains the right to the reduced assessment base for social insurance contributions for 24 calendar months from the date on which they become subject to social insurance.

CALENDAR

7.08.2026 (Friday)

AUGUST 7 Friday US PFRON

- ✓ payment of the lump-sum income tax collected in July 2026 on receivables paid to a foreign legal person.
- ✓ payment of the lump-sum income tax collected in July 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 July 2026.
- ✓ filing the declaration of the amount of income from unrealised profits (PIT-NZ and PIT-NZS) for July 2026 and payment of tax due resulting from the declaration
- ✓ filing the declaration of the amount of income from unrealised profits (CIT-NZ) for July 2026 and payment of the tax due disclosed in the declaration.

10.08.2026 (Monday)

AUGUST 10 Monday US PFRON

- ✓ filing the INTRASTAT declaration for July 2026.

17.08.2026 (Monday)

AUGUST 17 Monday US PFRON

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

20.08.2026 (Thursday)

AUGUST 20 Thursday US PFRON

- ✓ payment of the monthly personal and corporate income tax advance for July 2026
- ✓ payment of collected contributions on revenues under employment relationships for July 2026.
- ✓ payment by payers of collected income tax advances or lump-sum income tax for July 2026.
- ✓ payment of the tax advance collected for July 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 July 2026 was expended in violation of the intended allocation specified in the declaration (CIT-5)
- ✓ payment of the tax advance for July 2026 by the 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 July 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 July 2026; change of value of assets - if acquisition, transformation was carried out or in-kind contribution was made in July 2026.
- ✓ payment of tax on consideration or property the family foundation transferred or put at the disposal in July 2026.
- ✓ filing settlement documents with ZUS and payment of ZUS contributions for July 2026 - other contribution payers
- ✓ PFRON (State Fund for Rehabilitation of Disabled Persons) payment for July 2026.

25.08.2026 (Tuesday)

AUGUST 25 Tuesday US PFRON

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

CALENDAR

31.08.2026 (Monday)

- ✓ filing the declaration for VAT settlement regarding the VII-DO import procedure for July 2026.
- ✓ filing the application for refund of retirement and disability pension contributions paid for July 2026 with PFRON by disabled persons conducting a business activity.

7.09.2026 (Monday)

- ✓ payment of the lump-sum income tax collected in August 2026 on receivables paid to a foreign legal person.
- ✓ payment of the lump-sum income tax collected in August 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 August 2026.
- ✓ filing the declaration of the amount of income from unrealised profits (PIT-NZ and PIT-NZS) for August 2026 and payment of tax due resulting from the declaration
- ✓ filing the declaration of the amount of income from unrealised profits (CIT-NZ) for August 2026 and payment of the tax due disclosed in the declaration.
- ✓ filing the VAT-14 declaration on the amounts of VAT due in the case of intra-Community purchase of motor fuels for August 2026.

10.09.2026 (Thursday)

- ✓ filing the INTRASTAT declaration for August 2026.

15.09.2026 (Tuesday)

- ✓ filing settlement documents with ZUS and payment of ZUS contributions for August 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 f rm focused on the medium enterprises market. dealing professionally with your f nancial 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 f nancial 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