



INFORMATION

PIP to have the authority to convert civil law agreements into employment contracts

A draft bill that was added to the legislative agenda at the end of August provides for strengthening the National Labor Inspectorate (PIP) by granting its inspectors the authority to issue administrative decisions and conduct remote inspections, as well as introduces higher penalties for employers.

The Ministry of Family, Labor and Social Policy has prepared a draft bill amending the National Labor Inspectorate Act and certain other acts, which will make radical changes to how the institution operates. The planned solutions aim to strengthen the powers of the National Labor Inspectorate. The amendments implement milestones A71G “Entry into force of National Labor Inspectorate reform and Labor Code reform” and A72G “Measures to build National Labor Inspectorate capabilities” as part of reform A.4.7 “Limiting the segmentation of the labor market”, contained in the Recovery and Resilience Facility. According to the provisions of the Recovery and Resilience Facility, the Inspectorate is to be strengthened through a series of comprehensive measures that include new administrative powers and organizational improvements.

According to the ministry the most important change is the introduction of a more effective mechanism for counteracting unlawful substitution of employment contracts with civil law agreements. The draft grants PIP the powers to determine the existence of an employment relationship in a situation where a civil law agreement has been concluded under conditions that in accordance with Article 22 § 1 of the Labor Code called for the conclusion of an employment contract. The authority to in such situations issue decisions confirming the existence of an employment relationship would be granted to the district labor inspectors.

The decisions issued by the inspectors will be appealable before a labor court in a new separate proceeding that is to be added to the Code of Civil Procedure. Decisions on the labor law related consequences of establishing an employment relationship will be subject to immediate enforcement. Decisions regarding other consequences, especially those related to taxes and social insurance, will be suspended until the appeal filing deadline, and if an appeal is filed – until the case is referred to the labor court.

At the same time, the bill will make it possible for PIP to perform remote inspections and use technical devices that enable the performance of inspection activities remotely. Plans are also in place to introduce an electronic form of documentation prepared during inspections, in particular inspection reports.

The draft also calls for the exchange of information and data between the Social Insurance Office, the National Labor Inspectorate and National Tax Administration for audit and risk analysis purposes. Such cooperation will give inspectors access to a broader range of data needed to effectively perform inspections and uncover employment irregularities.

With regard to the tightening of sanctions, the bill introduces at least a twofold increase in the maximum fine that PIP may impose in a penalty proceeding. The solutions on the amount of fines for violations of employee rights will aim to provide more effective protection of employees and serve as a deterrent for employers who do not comply with labor laws.

In addition, the Chief Labor Inspector will be required to prepare annual and multi-annual inspection programs based on risk analyses. This means moving away from inspections that were thus far performed less systematically to planned inspection activities that will focus on areas with the highest risk of labor law violations.

The draft (UD283) was added to the Council of Minister’s legislative work agenda on 19 August 2025. The planned date for the adoption of the draft bill by the government is the 4th quarter of 2025.



There will be a standard insurance file and determination of premiums by ZUS

The Ministry of Family, Labor and Social Policy is preparing a deregulation draft that will introduce a standard insurance file and will transfer onto ZUS the obligation to calculate social and health insurance premiums.

The ministry of labor has added to its work agenda a draft bill amending the Social Insurance Act (UDER90). The Council of Ministers is to adopt the proposed solutions in the 1st quarter of 2026, which will mark the start of the most extensive reform of the premium contribution system in years.

The fundamental objective of the draft continues to be to reduce the obligations of premium remitters towards ZUS and to simplify document preparation procedures. This transformation means that ZUS will take over from remitters the strategic task of determining the social and health insurance premium calculation bases, which is a revolutionary change in the current model of the system's operation.

The heart of planned changes is the introduction of a standard insurance file (JPU) as a set of remitter and insured data transmitted by eZUS. This mechanism will enable ZUS to register for coverage, determine the calculation basis, calculate premiums and determine eligibility for benefits. As a result of this solution premium remitters will be able to considerably reduce the transfer of data to a necessary minimum that only includes information ZUS does not have or cannot obtain from available public records.

Under the new system, ZUS will prepare draft insurance documents based on data from the JPU and information already

collected in its system. Premium remitters will receive these proposals for approval or correction electronically and will retain full control over the final form of the accounts. If a correction is necessary, the remitter will have to explain the edition. At the same time, ZUS will determine the advance premiums necessary for the correct calculation of the remuneration to be paid.

The draft will also introduce precisely defined deadlines: information that requires approval by premium remitters will have to be filed by the 5th day of the following month, whereas the premium for the preferential small ZUS plus will have to be determined by 25 January of each year. Where a remitter fails to provide the required data, ZUS will automatically prepare draft documents based on information from the previous JPU or by adopting the lowest applicable premium assessment basis as a reference point.

Guaranteeing premium remitters and insureds the right to file a complaint against any decisions made by ZUS remains a vital element of the reform. The institution will be required to thoroughly review each complaint, after which it will either accept valid objections or issue justified denials. In addition, the draft sets a clear five-year period for making changes to the data recorded in the accounts, counting from 1 January of the year following the end of the period of five years from the original notification by ZUS.

The implementation of these changes is planned in two stages, which take into account the varying degrees of complexity of individual groups of remitters. The first stage, beginning on 1 January 2028, will cover non-agricultural sole proprietors, clergy, and those who voluntarily pay retirement and disability insurance premiums. The second stage, scheduled for 1 January 2031, will extend the standard insurance file mechanism to include all other premium remitters, giving them the time necessary to technically and organizationally adapt their personnel and payroll systems to the new requirements.

The draft provides for the automatic consideration by ZUS of breaks in the payment of premiums due to incapacity for work, as well as of any allowances and benefits paid. The system will automatically reduce the premium calculation basis for those who receive the lowest calculation basis. If a premium remitter fails to provide data, ZUS will prepare documents based on data from the previous period, and the remitter will retain the option of making changes and approval. ZUS will also introduce an electronic payment service with an individual premium account number, enabling automatic transfer to the remitter's bank account.

The new regulations will adapt the scope of control of premium remitters to verifying the correctness of data included in the JPU file, as well as introduce the requirement to update data in accordance with control findings. ZUS will be given the authority to issue decisions on the amount of the premium calculation bases if the remitter disagrees with ZUS' proposal. It also modifies the provisions on the statute of limitations on premiums, adapting the deadlines to the new system. The data recorded in the accounts of the remitters and insureds will become final after five years, with the changes possible only on the basis of a final court order.



Author's costs may only be claimed with proper documentation

A ruling issued by the Voivodship Administrative Court in Kielce confirms that rigorous formal conditions have to be met to claim preferential author's costs. Separating royalties from ordinary remuneration is of key importance.

Administrative court rulings increasingly confirm the position of the tax authorities in cases relating to 50% tax-deductible costs from copyrights. The newest ruling by the Voivodship Administrative Court in Kielce shows that employers must meet very strict formal conditions in order for their employees to be able to use the preference provided for in Article 22 par. 9 of the PIT Act. Increased tax-deductible costs cannot be claimed without proper documentation and clear separation of remuneration components.

Ensuring that the employee actually uses copyrights is the basic requirement. In the case of computer software, Article 74 par. 3 of the Copyright Act states that by law the rights are vested in the employer. To enable employees to use the preference, this mechanism has to be modified in the employment contract or separate agreement. The documents must

clearly provide for the initial granting of copyrights to the employee and only then for their transfer to the employer. Any ambiguity in this respect would disqualify the application of higher costs.

Separating royalties from other remuneration components is a key element. The employment contract or annex must contain a clear distinction between the remuneration due for ordinary employee duties and royalties for the transfer of copyrights. It is also essential to describe how the royalties are calculated and paid. Courts have consistently rejected arguments that the tax authorities themselves should estimate what portion of the remuneration could constitute royalties.

Employers must also keep detailed records that make it possible to allocate creative work time to specific creative works. A transparent record-keeping system must be formed to enable verification of payments for the transfer of copyrights. The documents should include acceptance reports, descriptions of the works, as well as detailed work time records. Absence of formal records will automatically exclude the application of the preference, irrespective of the actual nature of the activities performed.

It should be noted that practical implementation of these requirements demands the cooperation of legal, personnel and accounting departments. It is necessary to develop standard contracts and agreements that will precisely regulate the transfer of copyrights. Accounting departments should implement record-keeping procedures to enable accurate accounting for royalties and separate documentation for each creative work. Regular internal audit will make it possible to verify if practice complies with legal requirements and avoid costly disputes with the tax authorities. It is important to remember that the burden of proof always rests with the taxable person.



IN SHORT

As of September 2025 decreased earning limits for retirees and disability recipients

The earning limits for retirees and disability recipients before reaching universal retirement age are going down as of 1 September 2025. According to an announcement made on 25 August 2025 the safe earning limit will fall by the gross amount of PLN 149,50 to PLN 6124,10 per month (70% of the average salary). The benefit suspension limit will go down by PLN 277,70 to PLN 11 373,30 per month (130% of the average salary). ZUS set the new regulations based on the drop in the average monthly salary for the second quarter of 2025 announced by GUS. When the safe limit is exceeded ZUS will reduce the amount by a maximum of PLN 939,61 for total disability benefits, PLN 704,75 for partial disability benefits and PLN 798,72 for survivor's benefits. The new limits will apply until November 2025.

Employers to pay a tax on subsidies for the four-day work week

In its explanations of 21 August 2025 the Ministry of Family, Labor and Social Policy explains that subsidies for the pilot four-day work week program constitute income subject to taxation under the existing rules. Employers participating in the program (applications are being accepted until 15 September 2025) will pay tax on the subsidy at the applicable rates. Traders taxed on the tax scale or with flat PIT will also pay health insurance premiums. The National Tax Information confirms that no tax exemptions can be applied, while at the same time allowing the expenses covered by the subsidy to be claimed as tax-deductible costs.

Government approves regulations to facilitate the conclusion of collective bargaining agreements

On 19 August 2025 the Council of Ministers approved a draft bill prepared by the Ministry of Family, Labor and Social Policy that organizes regulations on collective bargaining agreements and facilitates their conclusion. The new regulations will introduce a simplified process for registering agreements through electronic submission to the National Register of Collective Bargaining Agreements, obtaining the help of a mediator during negotiations and setting flexible agreement terms (fixed term or indefinite, with extension possible). The draft will make it possible for the agreements to regulate issues related to work-life balance, the use of new technologies, gender equality, anti-mobbing procedures and counteracting psychosocial threats. It will also make it possible for at least two employers to conclude an inter-company agreement without the need for the participation of employer organizations, as long as it is beneficial for employees.

President vetoed bill reducing penalties for tax crimes

On 25 August 2025 the president vetoed the amendments to the Penal Tax Code and the Tax Ordinance that reduced the

penalties for tax crimes of a formal nature, explaining his decision with the dire situation of Poland's public finances. The vetoed bill, which was a part of the government's deregulation package, called for reducing the maximum fines imposed by courts from 720 to 480 daily rates (from PLN 44 793 504 to PLN 29 862 336) or from 240 to 120 daily rates (from PLN 14 931 168 to 7 465 584) for crimes that do not result in direct tax losses. The regulation was also intended to do away with the obligation for remitters/collectors to report those in charge of calculating, collecting and paying taxes and eliminate fines for violating the obligation to appoint a tax collector.

PIP explains obligations related to remote workstation equipment

The National Labor Inspectorate has defined the segregation of duties regarding ergonomic remote workstation equipment in connection with the Minister's of Family and Social Policy decree of 18 October 2024 (Journal of Laws item 2367) in effect since 17 November 2024. The employer is to provide laptop stands and additional monitors when providing the employee with computer hardware. Employees using private laptops or tablets adapt them on their own to ergonomic requirements set out in Chapter IV Section 10 of the Labor Code. The parties may agree the rules for using private hardware with a cash equivalent at an agreed amount. This solution eliminates doubts regarding responsibility for remote work ergonomics and sets out clear criteria for the division of costs between the employer and employee depending on who owns the hardware.



W SKRÓCIE

Publication of local government tax interpretations to be centralized

On 28 August the Ministry of Finance and Economy published in the government's legislative work agenda a draft of amendments to the Tax Ordinance (number UDER91), according to which the National Tax Information Director will take over the publication of individual tax interpretations issued by local government organs. The draft provides that interpretations regarding local taxes and fees, currently being published by village heads, city mayors and presidents in the various information bulletins of their offices will be placed in anonymized form in a single joint database accessible through the EUREKA Customs and Tax Information System. The draft is to be considered by the government in the third or fourth quarter of 2025.

KSeF regulations to apply to first taxable persons as of February 2026

The president has signed the act that introduces as of 1 February 2026 the requirement to use the Domestic e-Invoice System (KSeF) for large taxable persons with more than PLN 200 million in turnover for 2024. Other traders will be covered with the requirement as of 1 April 2026, and micro-traders with up to PLN 10 thousand in gross monthly turnover – as of 1 January 2027. There will be no penalties for issuing invoices outside of KSeF until the end of 2026, giving traders time to adapt. In order to implement KSeF effectively, traders should introduce a number of procedural solutions prior to 1 February 2026. Key activities include a thorough analysis of the current invoicing processes, identification of data sources and their

adaptation to KSeF requirements. Companies should also organize the rules of cooperation with counterparties, designate those in charge and grant authorizations to issue invoices through KSeF.

President signed bill abolishing Central Pension Information

On 27 August 2025 the president signed a bill repealing the Central Pension Information Act (UD78) prepared by the Ministry of Digitization. It repeals the Act of 7 July 2023 and transfers the majority of the system's features to the Social Insurance Office's Electronic Services Platform via the mObywatel application. The solution will enable insureds with an active information profile at ZUS to check their retirement pension data directly in mObywatel with a redirect to the mZUS application. The act also provides for adding information on voluntary retirement plans based on agreements between their operators and the minister of digitization. The function of providing access to retirement pension data in mObywatel will become operational of 1 January 2026.

Tax authorities reduce the number of audits but increase their effectiveness

The Ministry of Finance has published data indicating a 16,4% drop in the number of tax audits in the 1st half of 2025 to 4271 commenced proceedings compared to 5108 in the same period of 2024. The tax authorities are replacing traditional audits with verification activities that are less formalized, not limited by time and allow for a check of accounts with any frequency in selected periods. The effectiveness of audits has increased to



W SKRÓCIE

99,2% of successfully completed proceedings compared to 98,6% the year before as a result of better access to information through standard audit files, online cash registers and the planned Domestic e-Invoice System.

As of 2026 revenue and expenses ledgers must be electronic and integrated with KSeF

The Ministry of Finance has published in the Government Legislative Center's bulletin a draft decree on keeping revenue and expense ledgers, which will go into effect as of 1 January 2026. It will make it mandatory to keep revenue and expenses ledgers in electronic form and to transmit them to the tax office after the end of the tax year. The draft eliminates aggregate entries based on invoice statements and instead requires each invoice to be entered separately, as well as introduces additional columns that identify invoices from KSeF. The new regulations will standardize the deadlines for entries to be made by the 20th day of each month after revenue is earned or expense incurred, as well as do away with preferences for farmers who operate farms without employees. Taxable persons will not be able to document purchases of materials with receipts not containing a tax identification number (NIP).

Suppliers of general purpose AI must meet new documentation requirements

On 25 August 2025, the Ministry of Digitization announced the entry into force of more provisions of the EU AI Act that imposes specific obligations on companies offering general purpose artificial intelligence models (GPAI). Suppliers of such models must prepare technical documentation containing information on the architecture, capabilities, limitations and sources of data, as well as implement strategies to verify compliance with copyright laws. The regulations also require the publication of training data summaries, assessment of the models' impact on fundamental rights, and oversight of further use by users. Companies that use AI systems must perform compliance audits of their suppliers and identify the AI systems used within their structures. Failure to comply with the regulations is punishable by a fine of up to EUR 35 million or 7% of global turnover.

Ministry of Finance wants to change taxation of family foundations

The Ministry of Finance plans to tighten the regulations on family foundations to prevent them from being used for tax optimization. A key element of the planned changes is to make preferential taxation conditional on the obligation to maintain ownership of assets for a specified period of 36 months. This solution is intended to counteract the speculative nature of certain transactions and ensure that foundations are actually used for succession purposes. The draft also provides for a definitive elimination of the possibility of tax avoidance by family foundations through activities performed via tax-transparent entities.

Ministry of Finance confirms it will use KSeF in transfer pricing audits

The Ministry of Finance has announced that it will use data from the Domestic e-Invoice System to select entities for transfer pricing audits, which will significantly increase the effectiveness of detecting aggressive tax optimization. This means that greater care must be exercised when accounting for transactions with related parties. As part of strengthening audit activities, a Competence Center for combating aggressive tax planning will also be set up at the Małopolski Customs and Tax Office in Kraków, which will gather know-how practices, employ specialists, and use advanced IT tools. The center will focus its activities on three areas: audit and operational activities, analysis and technologies and expert support.



IMPORTANT INTERPRETATIONS AND RULINGS

Bad debt relief has no effect on traders' health insurance premium

↓ In its individual interpretation of 1 August 2025 (DI/200000/43/562/2025) the Social Insurance Office (ZUS) confirmed that the application of the bad debt relief provided for in Article 26i par. 1 of the Personal Income Tax Act does not reduce the health insurance premium calculation basis. It found that the relief only adjusts the tax base and the amount of income tax due, whereas it does not make it possible to reduce business income as defined by tax regulations. The health insurance premium calculation basis still consists of the amounts due from business activities, irrespective of whether the trader has actually received them. ZUS's interpretation means that while applying bad debt relief traders must continue to pay health insurance premiums on the full amounts of income shown on invoices.

Separate premiums must be paid on business activities and stake in a company

↓ In its individual interpretation of 30 July 2025 (DI/100000/43/664/2025), the Social Insurance Office confirmed the obligation to pay two separate health insurance premiums by traders who conduct business activities and are partners in single member limited liability companies. It found that there are no legal bases that eliminate this obligation, even when the function of company president is held. The first premium is calculated on individual activities according to the rules applicable to the given form of taxation. The second premium is the result of being a partner in a single member limited liability company and is calculated on 100% of the average monthly salary, which in 2025 equals to PLN 769,43 per month. The regulation applies irrespective of whether remuneration is received due to holding a position in the company and overrides previous interpretations that made it possible to avoid double premiums.

Start-up relief only covers social insurance

↓ On 18 August 2025 the Social Insurance Office in Lublin issued an individual interpretation (DI/200 000/43/606/2025) of the regulations on the insurance obligations of traders. The interpretation clarifies the rules for applying start-up relief, according to which traders who are starting a business for the first time or after a break of at least 60 months may be exempt from the obligation to pay social insurance premiums for the first six months. In the interpretation ZUS stresses that the relief applies only to social insurance premiums and does not cover health

insurance premiums, which traders must pay from the start. The interpretation also reiterates that the relief does not apply to those who perform business activities for their former employer and the scope of those activities is the same as their previous work duties, as well as clarifies the rules for transitioning to preferential premiums after the end of the start-up relief period.

No premium obligation on CEIDG entry alone

↓ On 12 August 2025 the Social Insurance Office in Gdańsk issued an individual interpretation (DI/100000/43/645/2025) indicating that an obligation to pay social and health insurance premiums does not arise until the date on which gainful activities actually begin. It found incorrect the position of a trader who demanded an exemption from premium obligations on the basis of registration in CEIDG alone, without conducting actual business activities. ZUS's letter contains an interpretation that is consistent with the established practice of administrative courts, according to which a key condition for insurance obligations to arise is the actual commencement and conduct of gainful activities in an organized and continuous manner, rather than merely the existence of an entry in the business register.



CALENDAR

22 September 2025 (Monday)

- ✓ Payment for August 2025 of monthly advance for personal income tax and corporate income tax
- ✓ Payment for August 2025 of advances collected on employment income
- ✓ Payment for August 2025 by remitters of advances collected for income tax or lump-sum income tax
- ✓ Payment by a holding company representing a tax group of the tax advance collected for August 2025
- ✓ Payment of lump-sum tax if in August 2025 dividend income and other income from shares of profits of legal entities was spent inconsistently with the purpose specified in declaration CIT-5
- ✓ Payment by a real estate company of a tax advance for August 2025 and sending to taxable person of information on the amount of tax advance paid (PIT-ISN and CIT-ISN)
- ✓ Payment for August 2025 of income tax on income from a fixed asset that is a building
- ✓ Payment of lump-sum tax (so-called Estonian CIT) on income from: hidden profits and expenses not related to business activities – if a withdrawal, expense or performance was made in August 2025; change in the value of assets – if an acquisition, transformation or contribution in kind was made in August 2025;
- ✓ Payment of tax on a performance or asset transferred or made available by a family foundation in August 2025;
- ✓ Payment of ZUS premiums for August 2025 – other premium remitters;
- ✓ Payment for August 2025 to PFRON.



25 September 2025 (Thursday)

- ✓ Payment of VAT for August 2025
- ✓ Filing of VAT-8, VAT-9M, VAT-12 for August 2025
- ✓ Transmission of SAF_V7M for August 2025
- ✓ Transmission of SAF_V7K for August 2025 (record section)
- ✓ Submission of recapitulative statement on VAT EU intra-Community transactions for August 2025
- ✓ Filing of VAT-13 by tax representative for August 2025
- ✓ Reporting of sugar tax for August 2025
- ✓ Reporting of retail sales tax PSD-1 for August 2025
- ✓ Submission to PFRON of documents relating to additional financing of the wages of disabled employees for August 2025



30 September 2025 (Tuesday)

- ✓ Filing of CIT-CFC for 2024 on the amount of income earned from a foreign controlled company by a CIT taxable person and payment of the resulting tax due
- ✓ Filing of PIT-CFC for 2024 on the amount of income earned from a foreign controlled company by a PIT taxable person and payment of the resulting tax due
- ✓ Filing of VAT declaration relating to import procedure VII-DO for August 2025
- ✓ Submission to PFRON by disabled persons who conduct business operations of an application for a refund of pension and disability premiums paid for July 2025
- ✓ Granting of outstanding annual leave for 2024



6 October 2025 (Monday)

- ✓ Filing of VAT-14 on output VAT due on intra-Community acquisition of engine fuels for September 2025



CALENDAR

7 October 2025 (Tuesday)

- ✓ Payment of lump-sum income tax collected in September 2025 on amounts paid to a foreign entity
- ✓ Payment of lump-sum income tax collected in September 2025 on dividend income and other revenues (income) from shares of profits of legal entities, and provision of CIT-7 to taxable
- ✓ Payment by acquirer of lump-sum income tax for September 2025
- ✓ Filing of declaration on amount of income from unrealized profits (PIT-NZ and PIT-NZS) for September 2025 and payment of the resulting tax
- ✓ Filing of declaration on amount of income from unrealized profits CIT-NZ for September 2025 and payment of the resulting tax



10 October 2025 (Friday)

- ✓ Filing of INTRASTAT for September 2025



15 October 2025 (Wednesday)

- ✓ Payment of recycling fee for plastic bags collecting in 3rd quarter of 2025
- ✓ Payment of ZUS premiums for September 2025 - remitters with legal personality
- ✓ Payment to PPK



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