

Financial results of enterprises¹ in 2024

3 April 2025

223.5 bn PLN

Net financial result

In 2024, total revenues of surveyed enterprises amounted to 6,032.4 bn PLN and total costs of obtaining the revenues amounted to 5,755.7 bn PLN. Net financial result amounted to 223.5 bn PLN.

Basic data on the surveyed enterprises keeping accounting ledgers with 10 and more persons employed in 2024

In the population of 51,408 enterprises keeping accounting ledgers surveyed in 2024, the largest group (64.7%) were small enterprises, i.e. from 10 to 49 persons employed and the smallest (7.7%) were large entities (with 250 and more persons employed). Medium-sized enterprises (from 50 to 249 persons employed) constituted 27.6% of the surveyed population. As of December 31, 2024, the enterprises covered by the survey employed 5,665.0 thousand persons. Large entities were the workplace for 60.0% of all persons employed, medium-sized entities – 26.7% and small entities – 13.3%. As at the end of 2024, the average surveyed entity keeping accounting ledgers employed 110 persons, a large entity – 862 persons, a medium-sized entity – 106 persons and a small entity – 23 persons.

Total revenues of the surveyed enterprises amounted to 6,032.4 bn PLN. In the structure of these revenues, 57.5% were revenues from the sale of products (products and services) and 39.1% – revenues from the sale of goods and materials. Other operating revenues and financial revenues – each for 1.7% of total revenues. Total revenues obtained by large enterprises constituted for 61.8% of the revenues of all surveyed enterprises. Medium-sized entities obtained 24.8% of total revenues and small entities obtained – 13.4%.

In 2024, total costs amounted to 5,755.7 bn PLN. In the total cost structure, 96.4% were the costs of products, goods and materials sold (of which 62.8% was the cost of products sold and 33.6% – value of goods and materials sold), other operating costs – 1.6%, and financial costs – 2.0%. The total costs incurred by large enterprises accounted for 62.1% of the costs of all surveyed enterprises. Medium-sized entities incurred 24.7% of the total costs and small entities – 13.2%.

Gross financial result amounted to 276.7 bn PLN. Obligatory encumbrances on the gross financial result amounted to 53.1 bn PLN. Net financial result amounted to 223.5 bn PLN.

In 2024, total investment outlays of the surveyed enterprises with 10 and more persons employed keeping accounting ledgers amounted to 235.4 bn PLN. Large enterprises incurred 73.1% of the total investment outlays incurred by the surveyed enterprises with 10 and more persons employed, medium-sized units – 18.9% and small units – 8.0%.

In 2024, gross financial result of enterprises amounted to 276.7 bn PLN and net financial result amounted to 223.5 bn PLN

¹ The data concern all sections of NACE rev. 2 covered by the study according to the F-01/I-01 dataset (methodology description on page 3).

Table 1. Basic data of surveyed enterprises in 2024

SPECIFICATION	Total	Persons employed		
		10–49	50–249	250 and more
Number of enterprises	51,408	33,276	14,189	3,943
Number of persons employed	5,665,021	753,906	1,511,118	3,399,997
	in million PLN			
Total revenues	6,032,410.0	806,725.6	1,499,563.8	3,726,120.6
of which net revenues from sale of products, goods and materials	5,825,597.3	782,025.0	1,451,245.4	3,592,326.9
Total costs	5,755,741.1	757,687.0	1,424,714.2	3,573,339.9
of which cost of products, goods and materials sold	5,545,715.7	736,857.5	1,376,418.6	3,432,439.6
Gross financial result	276,668.8	49,038.6	74,849.6	152,780.7
Net financial result	223,534.8	41,807.1	61,256.9	120,470.8
Investment outlays	235,416.0	18,825.9	44,541.7	172,048.4

Enterprises keeping accounting ledgers with a predominant share of foreign capital²

In the surveyed population of enterprises with 10 and more persons employed keeping accounting ledgers, 8,355 units had a predominant share of foreign capital. They constituted 16.3% of all surveyed enterprises. Among these units, the share of small entities (from 10 to 49 persons employed) was 44.1%, medium-sized entities (from 50 to 249 persons employed) was 35.7%, and large entities (with 250 and more persons employed) – 20.2%. As of December 31, 2024, the enterprises with a predominant share of foreign capital covered by the survey employed 2,053.8 thousand persons. In small entities 4.4% of all persons employed, 17.0% in medium-sized entities and 78.6% in large entities. As at the end of 2024, the average surveyed enterprises with a predominant share of foreign capital employed 246 persons, a large entity – 955 persons, a medium-sized entity – 117 persons, small entity – 25 persons.

Total revenues of these entities amounted to 2,467.2 bn PLN, and the costs of obtaining them amounted to 2,351.5 bn PLN. Gross financial result of entities with a predominant share of foreign capital in 2024 amounted to 115.7 bn PLN. Obligatory encumbrances on the gross financial result amounted to 21.9 bn PLN. Net financial result of entities with a predominant share of foreign capital amounted to 93.8 bn PLN and constituted 42.0% of net financial result of all surveyed entities keeping accounting ledgers with 10 and more persons employed.

Total investment outlays of the surveyed enterprises with a predominant share of foreign capital in 2024 amounted to 85.8 bn PLN and constituted 36.4% of the total investment outlays of the surveyed entities keeping accounting ledgers with 10 and more persons employed. The share in investment outlays of large entities was 78.9%, medium-sized entities – 17.5% and small entities – 3.6%.

Total revenues of enterprises with predominant foreign capital amounted to 2,467.2 bn PLN, and costs of obtaining them amounted to 2,351.5 bn PLN

² The data concerns enterprises with foreign capital constituting more than 50% of the share capital. The share of foreign capital in share capital was calculated on the basis of the annual survey of the activity of enterprises with foreign capital in 2023.

Table 2. Basic data of surveyed enterprises with a predominant share of foreign capital in 2024

SPECIFICATION	Total	Persons employed		
		10–49	50–249	250 and more
Number of enterprises	8,355	3,683	2,983	1,689
Number of persons employed	2,053,814	91,095	348,895	1,613,824
	in million PLN			
Total revenues	2,467,209.8	172,693.8	551,643.8	1,742,872.2
of which net revenues from sale of products, goods and materials	2,388,792.9	165,806.2	533,704.4	1,689,282.2
Total costs	2,351,543.5	164,503.4	527,059.9	1,659,980.1
of which cost of products, goods and materials sold	2,270,916.4	157,490.9	507,850.4	1,605,575.1
Gross financial result	115,666.3	8,190.4	24,583.9	82,892.1
Net financial result	93,779.2	6,311.8	19,492.5	67,974.9
Investment outlays	85,807.3	3,054.3	15,042.5	67,710.6

This study presents data on revenues, costs and financial results as well as investment outlays of enterprises (legal entities). The source of information is a quarterly survey of revenues, costs and financial result as well as outlays on fixed assets basing on a statistical questionnaire F-01/I-01.

The survey covers entities of the national economy:

- partnerships, capital companies, civil law partnerships conducting activities pursuant to a contract concluded on the basis of the Civil Code (Official Journal of 2024, pos. 1061), companies subject to legal regulations other than the Code of Commercial Companies (Official Journal of 2024, pos. 18) and the Civil Code or legal forms to which the provisions on companies apply, branches of foreign entrepreneurs, state-owned enterprises, cooperatives, state organizational units and natural persons conducting economic activity,
- keeping accounting ledgers,
- with 10 and more persons employed,
- conducting main economic activity classified according to NACE rev. 2 to the following sections A (excluding individual agricultural holdings), B, C, D, E, F, G, H, I, J (excluding cultural institutions with legal personality), K (excluding banks, cooperative savings and credit unions, insurance institutions, brokerage offices and houses, investment societies and funds as well as pension societies and funds), L, M, N, P (excluding higher education institutions), Q (excluding independent public health care facilities), R (excluding cultural institutions having legal personality), S (excluding trade unions, religious and political organizations).

The subjective and objective scope of the presented data is wider than information on non-financial enterprises (legal entities) published a.o. in Statistical Bulletin, Socio-economic situation of the country, News releases "Financial results of non-financial enterprises" and databases. The data in this study apply to all entities preparing statistical questionnaire F-01/I-01, regardless of their main kind of activity in accordance with NACE Rev.2 and size class by number of persons employed and also cover the full scope of data collected on a statistical questionnaire F-01/I-01.

The presented surveyed enterprises are divided into two groups according to the number of persons employed, according to which reporting obligations for a given period are determined:

- enterprises with 50 and more persons employed – this group is presented in the study divided into two subgroups: entities from 50 to 249 persons employed and entities with

250 and more persons employed; these units are obliged to submit statistical reports on a quarterly basis.

- enterprises from 10 to 49 persons employed – these entities are obliged to submit reports on a semi-annual basis.

Other methodological explanations and definitions of terms can be found in the explanatory notes to the dataset on revenues, costs and financial result and on outlays on fixed assets on form [F-01/I-01](#) and in the "[Methodological report. Non-financial enterprises surveys 2019](#)".

An integral part of this study are tables in the XLSX format as well as csv format (files for download) with a set of all data collected on the F-01/I-01 form.

Data prepared with statistical confidentiality in accordance with Art. 10 and art. 38 of the Act of 29 June 1995 on public statistics.

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Terms used in official statistics

[Total revenues](#)

[Total costs](#)

[Gross financial result](#)

[Net financial result](#)

[Cost level indicator](#)

[Gross turnover profitability indicator](#)

[Net turnover profitability indicator](#)

[First degree financial liquidity indicator](#)

[Second degree financial liquidity indicator](#)

[Investment outlays](#)