

Activity of leasing companies in 2025

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PLN 98.6 billion
Value of lease granted

The survey covered 87 enterprises conducting leasing activity in 2025. Throughout 2025, these entities concluded 699 thousand new lease agreements for 886 thousand of items (assets) leased worth a total of PLN 98.6 billion.

Basic data on leasing companies

Among the 87 surveyed leasing enterprises, there were 61 limited liability companies, 23 joint-stock companies and three companies with a different legal form. For 27 of these enterprises leasing was the only kind of their activity, for 38 - the dominant one, and for 22 enterprises – the secondary one.

The enterprises groups included 63 entities from the surveyed population of leasing enterprises, of which 51 were subsidiaries, 8 ultimate parent units, and 4 parent and subsidiary units at once (intermediate parent units).

As of the end of 2025, the surveyed entities employed 11.5 thousand persons involved in leasing, of this 9.4 thousand persons on the basis of an employment contract and 0.6 thousand persons on the basis of a mandate contract, agency contract or specific task contract.

The distribution network of leasing products comprised 1.7 thousand branches and authorized representative offices.

Characteristics of leasing services

During 2025, the surveyed leasing companies concluded 669 thousand new contracts with 523 thousand lessees, leasing 886 thousand items (assets) for an amount of PLN 98,607 million.

Financial lease agreements by value accounted for 77.2% of the value of all agreements concluded in 2025, and operational lease – 22.8%

Table 1. General information about enterprises conducting leasing activity

SPECIFICATION	2024	2025
The number of surveyed entities	87	87
Number of new lease agreements concluded	594 220	669 027
Number of items (assets) leased according to the new agreements	796 223	885 582
Value of items (assets) leased in PLN million according to the new agreements	88 964	98 607

The leasing of means of road transport had the largest share in the value of new contracts concluded in 2025 – 80.0% of the total lease value. The second important segment of leasing were industrial machinery and equipment (16.4% of the total value of newly concluded lease agreements). The share of computers and office equipment and real estate leased amounted to respectively 1.0% and 0.5% of the total value of new lease agreements while 0.5% was accounted for by other funds.

The share of passenger cars in the total value of lease granted amounted to 57.7%

As of the end of 2025, a total of 1,180 thousand lessees used the services of companies conducting leasing activities; they leased 2,768 thousand items (assets) worth PLN 171.9 billion.

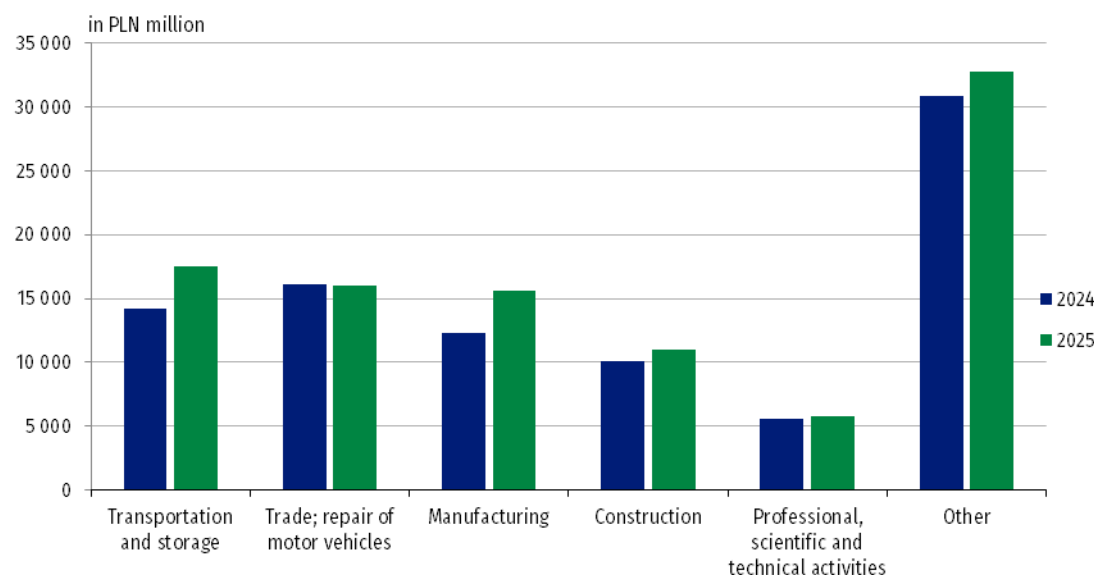
Characteristics of lessees (clients)

The entity structure of customers (lessees) was dominated by entities of the national economy, which leased items (assets) worth PLN 93,876 million.

Considering the type of business activity, lessees were mostly from the sections: transportation and storage, trade; repair of motor vehicles, manufacturing as well as construction. In total, entities from these types of activities signed new contracts worth PLN 60,047 million, which was 60.9% of the total value of contracts.

Clients from the mazowieckie voivodship constituted 30.6% of the number of lessees who concluded new contracts in 2025

Chart 1. The value of new lease contracts by type of the lessee's business (NACE Rev. 2 section)



Financial situation of leasing companies

Information about the financial situation is presented for entities keeping books of account, for which leasing was the only or dominant type of their activity, i.e. for 65 companies.

The value of assets of these 65 entities increased by 7.3% during 2025 (from PLN 226,554 million to PLN 243,044 million). The dominant item of total assets (67.1%) were fixed assets with a value of PLN 163,100 million. The share of long-term receivables in fixed assets reached 41.6% and amounted to PLN 67,787 million. The second largest item of fixed assets were long-term investments – PLN 47,185 million (28.9%). Current assets amounted to PLN 79,943 million, which accounted for 32.9% of total assets.

The total liabilities of above-described 65 enterprises were dominated by liabilities and provisions for liabilities, the value of which amounted to PLN 230,169 million (94.7% of value of total liabilities).

The revenues from total activity of the 65 indicated enterprises in 2025 amounted to PLN 30,866 million and increased by 1.7% compared to the previous year, of which sales revenues accounted for 85.1%. The total activity costs increased by 3.0% and amounted to PLN 28,881 million.

The net financial result of 65 enterprises with full accounting for which leasing activity was the only or dominant type of activity amounted to PLN 1,499 million. Of this group of companies, 50 companies generated a positive net financial result in 2025 for the total amount of PLN 2,144 million, while the remaining 15 recorded a loss of PLN 645 million.

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Prepared by:
Enterprise Statistics Department
Director Katarzyna Walkowska-Macias
Phone: (+48 22) 608 35 66

Issued by:
Press Office
Mobile: (+48) 695 255 032
Phone: (+48 22) 608 38 04, (+48 22) 449 41 45,
(+48 22) 608 30 09
e-mail: obslugaprasowa@stat.gov.pl

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[Leaseholder, lessee](#)

[Leaser, lessor](#)