

# Case studies Poland

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## Limited Engagement from Companies – Timing & Capacity Constraints

- Outreach to 300+ HR and management representatives (July 2025)
- Case study participation requested via email + targeted follow-ups
- Low conversion from initial interest to active participation
- Main barriers:
  - reporting period (ESG / non-financial reporting)
  - internal management decisions
  - limited internal capacity & holiday period
- In some cases: no follow-up after initial interest
- Overall: organizational and timing constraints, not lack of relevance



## Common Patterns Across Companies

- ESG reporting driven mainly by **regulatory requirements (CSRD)**
- **Centralized coordination**, but multi-department involvement
- **High complexity and resource intensity** of reporting process
- **Double materiality analysis (DMA)** as a key challenge
- **Limited role of trade unions**
- ESG still evolving from **compliance** → **strategic integration**



## E-commerce sector – key findings (employer perspective)

- ESG reporting at **earlier stage of development**
- High operational dynamics → **limited internal capacity**
- Focus on **selected ESG areas** (e.g. workforce, supply chain)
- Less formalized processes and governance structures
- ESG treated more as **operational requirement than strategy**



## E-commerce – trade union perspective

- **Limited involvement** in ESG reporting processes
- Need for **earlier and more structured engagement**
- ESG seen as opportunity to **strengthen social dialogue**
- Gaps in **information and consultation mechanisms**
- Interest in clearer role in **DMA and reporting process**



## Telecom sector – key findings (based on employer’s perspective)

- **Advanced ESG structures and established reporting processes**
- **Strong alignment with ESRS and CSRD requirements**
- **ESG integrated into corporate strategy and governance**
- **Formalized stakeholder engagement, but limited union role**
- **Focus on data quality and regulatory compliance**



## Companies covered by the study

Ultimately, we received responses from seven employers: Lubelski Węgiel “Bogdanka” S.A., KGHM, PGE, Grupa Azoty, Barry Callebaut, and two anonymous companies.

In the remaining four cases, we received responses only from labor unions: AstraZeneca, Santander, Kruk S.A., and Philip Morris Polska.

In one case, we received a response only from the company itself: a multi-energy company. No TU answer.



## Companies covered by the study

1. **Azoty**: a leading company in the fertiliser and chemical industry , partly state owned group of companies – study conducted in two entities Puławy and Tarnów.
2. **KGHM Polska Miedź S.A.** is one of the largest mining companies in Poland and a global leader in the production of copper and silver.
3. **Lubelski Węgiel Bogdanka S.A.**, the market leader among hard coal producers in Poland.
4. **PGE** - The Polish Energy Group (PGE) is one of the largest electricity producers in Poland.



**Are trade union representatives aware of their right to participate in the ESG reporting process?**

YES (but that's a bit of a stretch )



**Has the company offered training where the employee and trade union involvement in social reporting has been discussed?**

More of an exception, than the norm. The training was conducted by KGHM and PGE.



**Who initiated trade union participation in the sustainable reporting process, if any participation took place? Which party initiated contact/cooperation in this area?**

In the case of KGHM and PGE – the company took the initiative.

Azoty – a questionnaire was sent to all employees, who were not entirely sure what the questionnaire specifically concerned.

Bogdanka – no initiative on the part of the employer. Nor was there any initiative on the part of the trade union.



## **Did a trade union information procedure take place in the preparation of the report?**

PGE – an online meeting to explain what sustainability reporting entails. A request to complete a survey – an opportunity missed by the trade union. Comparing the responses from the trade union and the employer – a conclusion that there was a lack of proper communication.

KGHM – In July and August 2024 , during the so-called supplementary dialogue phase, representatives of the seven largest trade unions operating at KGHM Polska Miedź S.A. were informed by email and invited to participate in the stakeholder dialogue process conducted for the purposes of sustainability reporting. Consequently, the invitation to the consultations was sent during the final phase of the report's preparation. An information and explanatory meeting was organised for the representatives, after which they were given sufficient time (7 days) to familiarise themselves with the materials and express their views.

Azoty – questionnaire to be completed. Bogdanka – no information.



**Did the trade union organisation give its opinion on the information provided by the company and on the consultation process itself?**

There was no opinion of trade union.



**In cases when trade unions were not informed or consulted in the preparation of the report, were other stakeholders (including employees) informed or consulted.**

PGE – the employer did not consult the trade unions but instead consulted the works council, as advised by a consultancy firm, as mentioned in the report itself. After completing the questionnaire for this survey, it promised to change its practice in future.

Bogdanka carried out a materiality assessment in 2021. It consulted, amongst others, representatives of public administration, local government, suppliers, non-governmental organisations and employees.

Azoty – the survey was sent to all employees, including those who are trade union members. The employer considered that, in this way, the trade unions had been notified of the preparation of the report.



7. In cases when trade unions were not informed or consulted in the preparation of the report, were other stakeholders (including employees) informed or consulted.

- Trade union representatives on the Supervisory Board,
- Employee Council,
- Employees



**Double materiality assessment - was a double materiality assessment made in consultation with the trade unions?**

No—due to a lack of interest on the part of the trade unions themselves (KGHM) and a lack of engagement of unions at other companies.

Those unions that were not involved in the double materiality assessment spoke of a superficial dialogue in the context of preparing sustainability reports.



## **Describe the process of selecting relevant S indicators?**

Ultimately, the labor unions did not participate in the selection of the indicators.

KGHM did not disclose the indicator regarding contracts concluded with individuals who are not employees.

A large number of such contracts could have had a negative impact on the company's image.



**In the trade union's view, could the method of information and consultation adopted (or lack thereof) have helped to prevent socialwashing?**

I think so. If the unions had been involved, the report—for example, PGE’s—would have included information about the ongoing collective bargaining disputes (two disputes) regarding compensation policies.

Otherwise, in the context of the dual materiality assessment, the issue of the company’s own employees was not deemed material to the company. Had the labor unions been involved, the outcome would likely have been different.



In one case, social issues were discussed only with the employee council, even though trade unions were active within the group and despite the fact that the report identified trade unions as key stakeholders. This concerned a corporate group in which two collective disputes are currently ongoing, but the report makes no mention of this. The works council does not have the right to negotiate, nor does it have the right to initiate and conduct collective disputes. It cannot be ruled out that limiting consultations with employee representatives exclusively to the employee council and selecting the employee council as the sole representative of employees, bypassing the trade unions, was not a random action and was intended to influence the selection of social information to be presented in the report. This example provides an additional argument for the need to clarify the issue of employee representatives in the Accounting Act.



**In the trade union's view, did the consultation and information (if it took place) contribute to strengthening of the social dialogue:**

Opinions are divided.

From

it doesn't matter in our relationship

by

unfortunately, there was no dialogue, so we can't say.

to

obligation to consult TU on sustainability reporting is an opportunity to establish a dialogue with the employer.



**When did the company start its activities for drafting of the report - how much time was planned for drafting and how much of the planned time was allocated to the dialogue with trade unions (information and consultation).**

Bogdanka – based on the 2021 materiality assessment.

PGE – Work on preparing the first report in accordance with the CSRD began in September 2023

Azoty – work began in early 2024.

KGHM – The stakeholder engagement project ran from early July through late September 2024. Work on sustainability reporting continued until the report's publication date, March 26, 2025.



**In preparing the report, did the company consult the trade unions? Did the parties adopt any specific consultation procedure?**

No special procedure.



## **Have the results of the consultation been included in the final report?**

There is no information on this from either employers or trade unions



**Has the method of information and consultation (or lack thereof) had an impact on the final cost of the report?**

No, consulting with the labor union did not affect the final cost of the report (KGHM, Azoty)



# The ESRS indicators on social issues:

## I. working conditions:

1a Job security, 1b working time, 1c adequate pay, 1d social dialogue, 1e freedom of association, presence of works councils and workers' rights to information, consultation and participation, 1f Collective bargaining, percentage of employees covered by collective agreements, 1h health and safety at work

– all companies

- 1g work life balance - no Bogdanka



## The ESRS indicators on social issues

- II Equal treatment and equal opportunities for all
- 2a gender equality and equal pay for work of equal value
- No information about wage gap – Bogdanka
- 2b training skill development - all
- 2c employment and integration of people with disabilities
- Bogdanaka – no
- 2e diversity - all
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## The ESRS indicators on social issues –

- III Civil rights
- 3a Freedom of expression - KGHM - no , Bogdanka - no
- 3b freedom of assembly: KGHM - no, but referred to this indicator in the report, Bogdanka - no
- 3c Privacy : KGHM - no, but referred to this indicator in the report
- Bogdanka – no
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## Conclusions

1. In your opinion, does the final report reflect the actual situation of the business? Is it reliable and not misleading?
2. Nie we wszystkich przypadkach raport odzwierciedla faktyczną sytuację przedsiębiorstwa.
3. In your opinion, are the 'S' aspects in the ESRS report in line with reality?
4. In your opinion, could the manner of information and consultation (or lack thereof) have contributed to/influenced the final report?
5. In your opinion, could the manner of information and consultation (or lack thereof) have contributed to preventing socialwashing?
6. What was the process for selecting relevant S-indicators? Which indicators were indicated by trade union organisations as relevant to the company? If not, do you know why? If not, could the indicators chosen by the company, in your opinion or in the opinion of the company's trade union, lead to socialwashing? *We are aware that it may be difficult to answer this question. We leave the question in its entirety, with the provision that it is optional. If the researcher manages to find the answer, it will be very valuable. If not, then so be it.*
7. How do you think trade unions perceive/understand their role in ESG implementation?

; and informing trade unions (if it has taken place) helped to strengthen social dialogue?



An important finding that emerges from the research is that trade unions and external parties interpret the report differently. When reading an ESG report, trade unions are able to relate both to the report's content and to the company's operating practices, which they are familiar with. Trade unions possess knowledge that an external party analyzing the report does not have. This may lead to the conclusion that in some cases, analyzing the report alone, without access to "internal" information, may not allow one to determine whether the report contains true—understood as complete—information about the company. Consequently, a situation may arise where the content of the report itself may not indicate the presence of greenwashing, even if it does occur. For these reasons, the involvement of labor unions in preparing the report (double materiality analysis) and their participation in discussing information relevant to sustainability reporting, as well as any comments on the report's content in the form of an opinion, are crucial, as they can prevent social washing.



It is worth noting that the companies that agreed to participate in the survey, which was initiated by the trade unions, are those with strong trade unions, i.e., where union membership significantly exceeds the national average.

Where trade unions are not numerous, companies generally refused to participate in the study.

This may lead to the conclusion that social dialogue in Poland is not a natural part of a company's operations but is enforced. And it can only be enforced by a strong trade union organization.



In contrast, in companies where trade unions were weak—i.e., where union membership (TU density) was low or where there was an ongoing conflict within the company—there was no practice of involving trade unions in the ESG reporting process.

In these companies, trade unions were not informed about the reporting process, but the unions themselves were not particularly interested in being included in it.

One reason for this was that the trade unions were engaged in other activities with the employer, such as defending workers' fundamental rights and ensuring the employer's compliance with labor law.

In this context, participating in consultations on sustainability reporting did not seem like a priority to them.



Furthermore, due to strained relations between the trade unions and the employer, in the event of their exclusion from the consultation process, some trade unions were not inclined to demand their inclusion in the reporting process, nor were they interested in issuing an opinion on ESG reporting.

These organizations cited as their reason that they did not want to further exacerbate the existing conflict.

Other trade unions, in a comparable situation, saw the obligation to consult them on sustainability reporting as an opportunity to establish a dialogue with the employer.



Interestingly, in all the ESG reports from the companies we contacted—both those that agreed to participate in the survey and those that declined—the “social dialogue” indicator (S1-8) was identified as material. This indicator was also highlighted in their reports by the companies that refused to participate in the study.

Refusal to participate in a study on social dialogue is a response in itself and, in the researcher’s assessment, indicates that there is no genuine social dialogue in these companies.

So indicators in the report does not always reflect the real picture.



It is worth noting that some companies believe that trade union participation in consultations conducted as part of the sustainability reporting process does not influence the final content of the report.

There is the issue of ensuring that union members have the necessary expertise. In one survey, a union explicitly stated that it had not responded to the report—it had not submitted its opinion to the supervisory board—because it (the union) lacked the necessary knowledge regarding sustainability reporting.

