

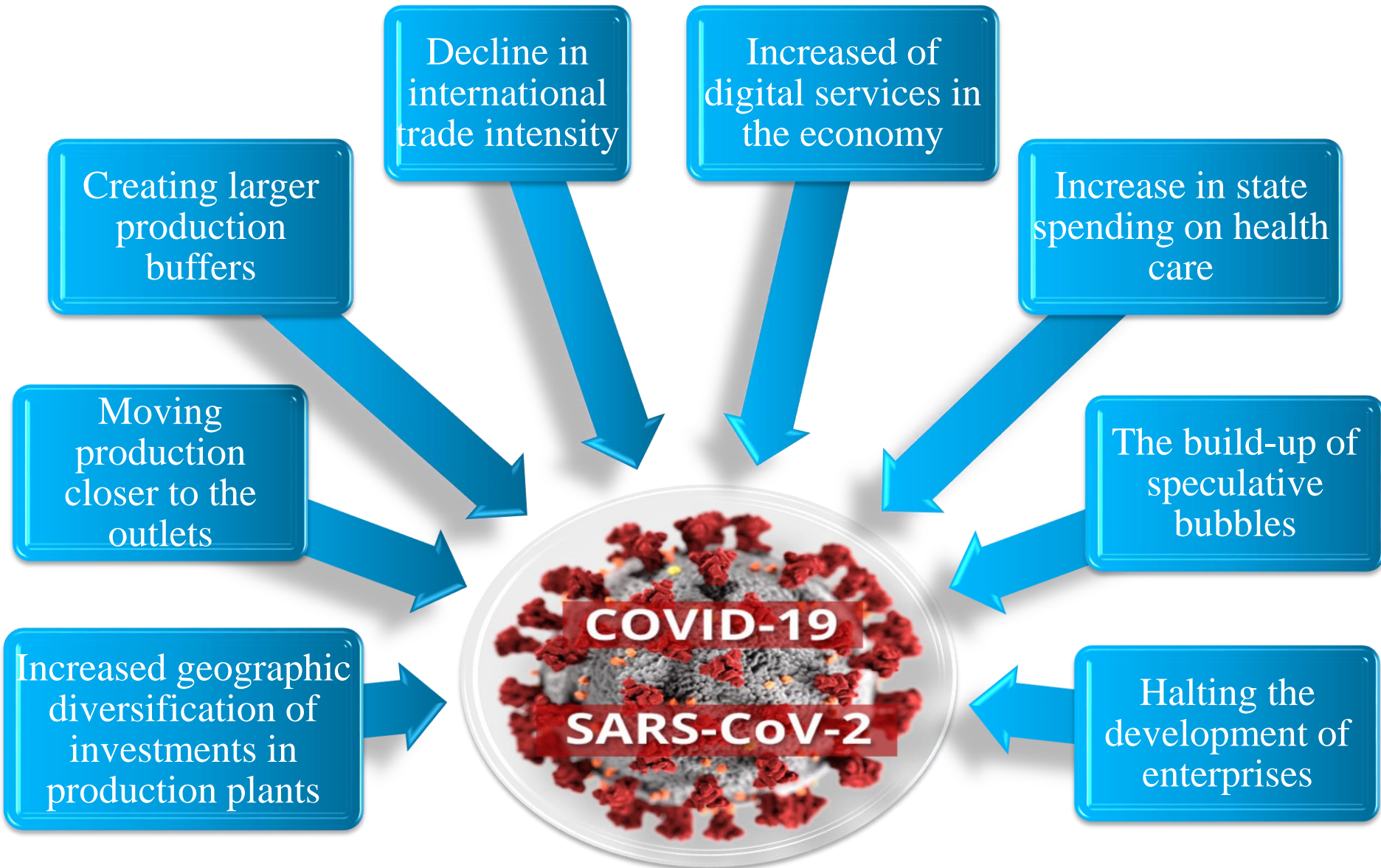


# **Study of the impact of the Coronavirus Pandemic on the financial results of non-financial enterprises in Poland in the years 2018-2021**

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# Effects of the pandemic



# Net turnover profitability index

$$ROS = \frac{\text{Net profit}}{\text{Sales revenue}}$$

The period of the pandemic

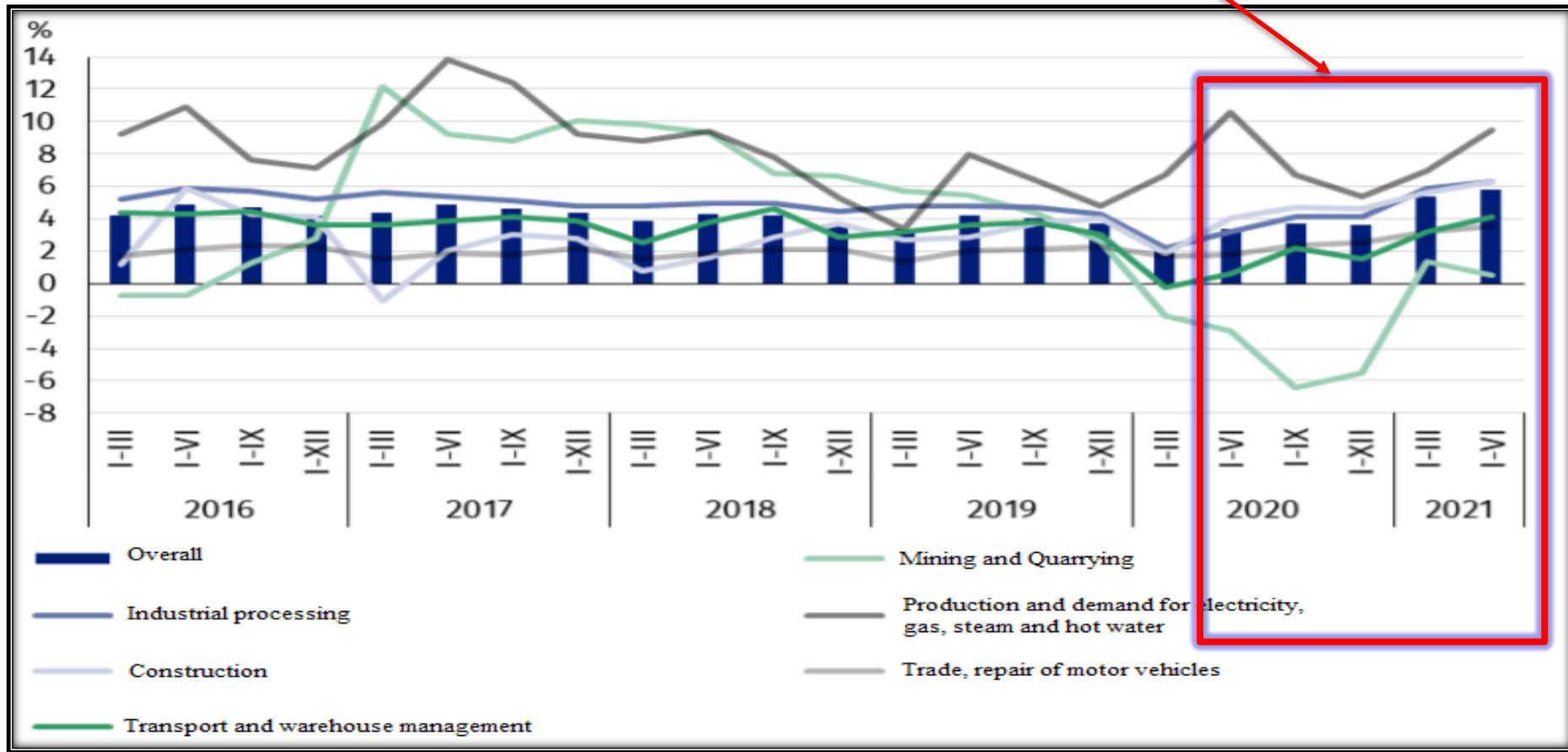


Fig.1. Net turnover profitability index  
Source: Own study <https://stat.gov.pl/>

# Price indices of consumer goods and services in Poland in the years 2019-2021

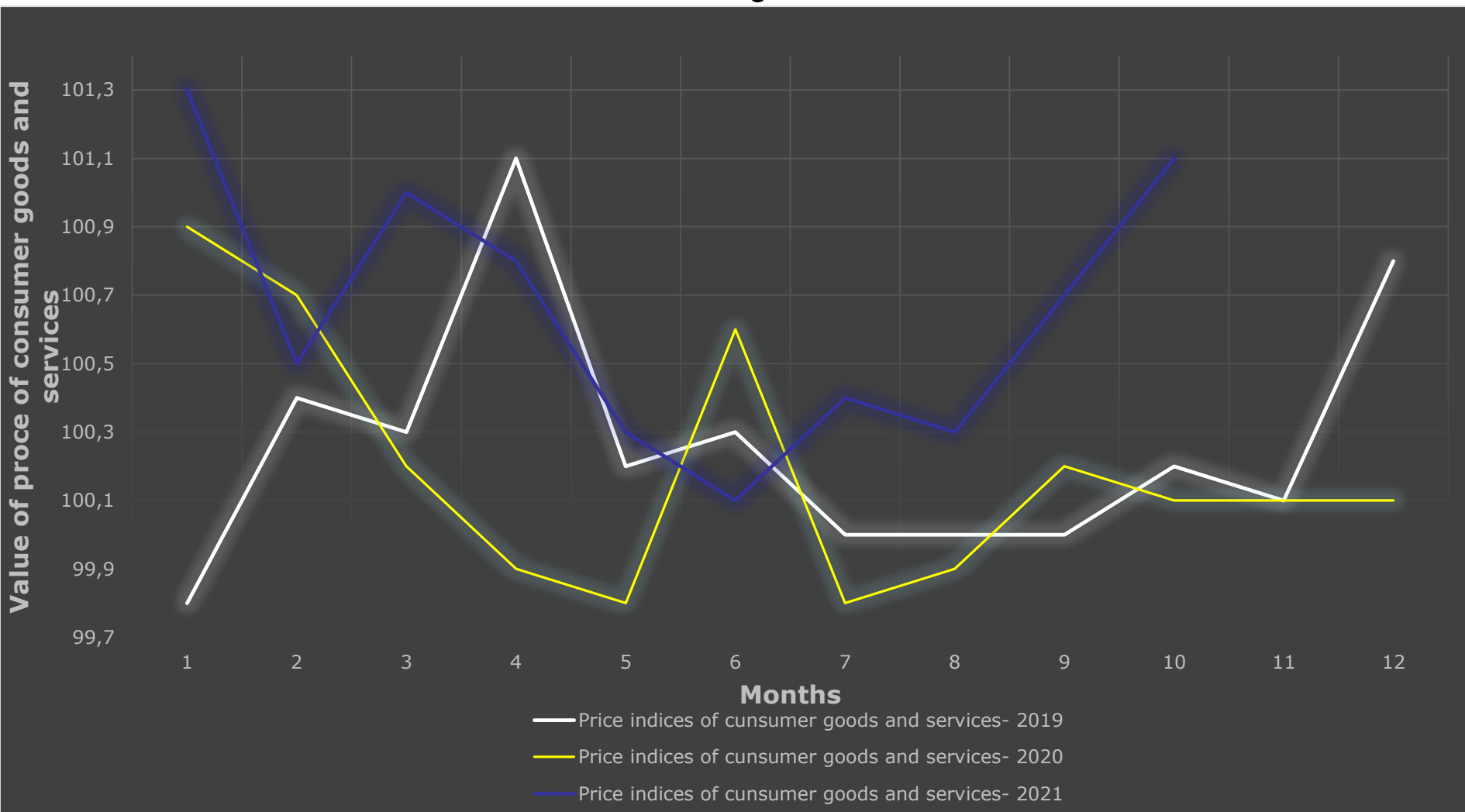


Fig.2. Price indices of consumer goods and services

Source: Own study <https://stat.gov.pl/>

# Dynamics of investment outlays

The period of  
the pandemic

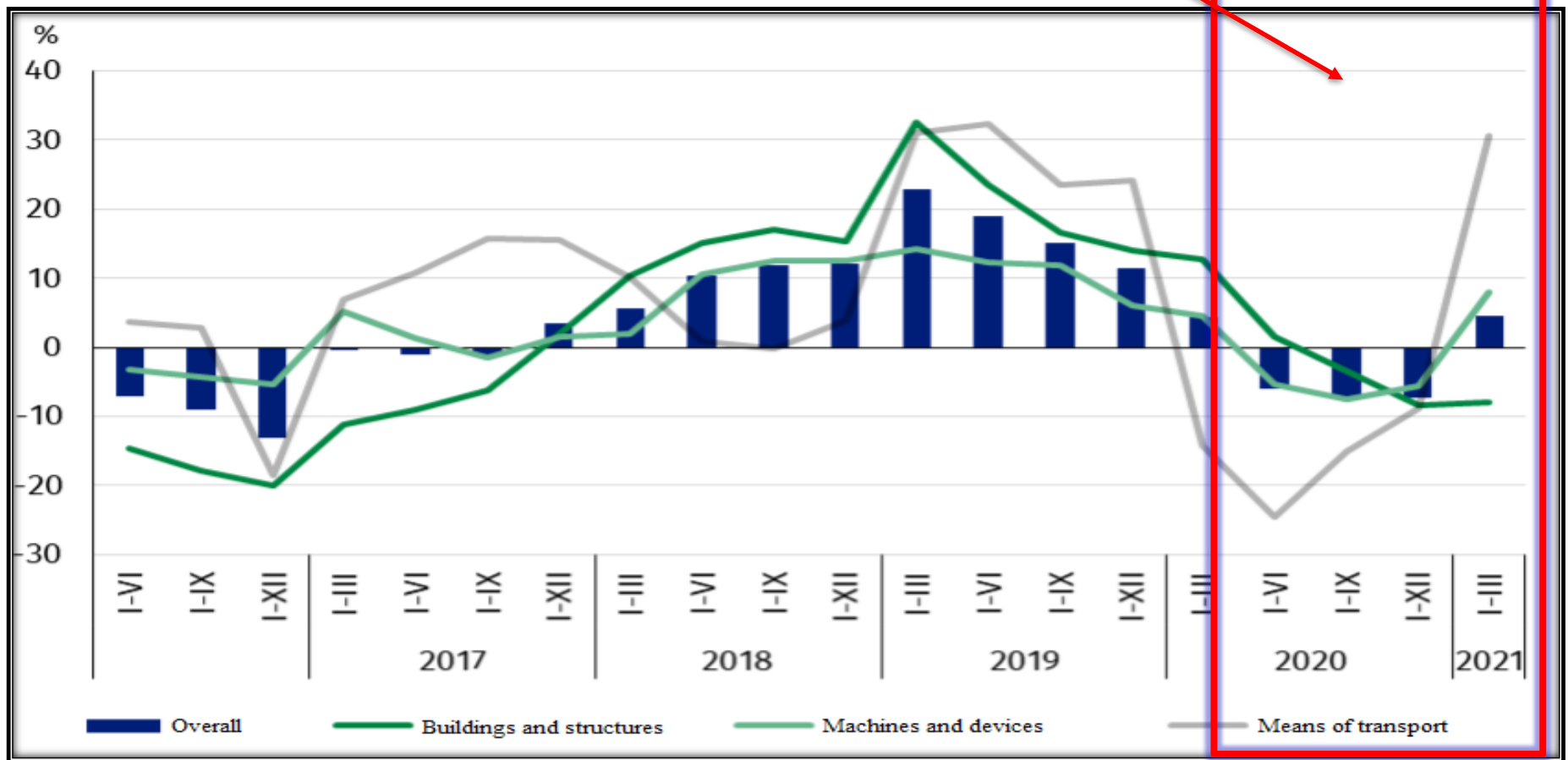


Fig.3. Dynamics of investment outlays- increase/ decrease in relations to the analogous one period of the previous year

Source: Own study <https://stat.gov.pl/>

# Problems of entrepreneurs

Fewer customers

Sales restrictions

High operating costs

Poor credit availability

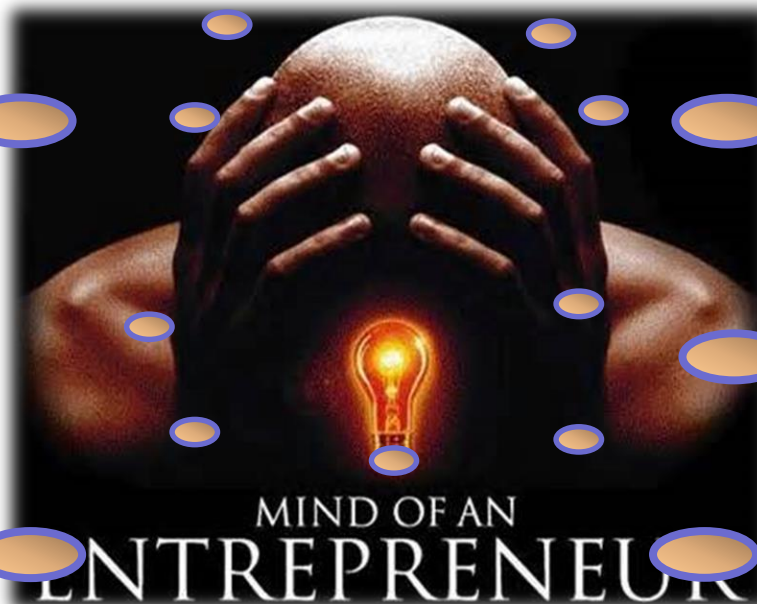
Service activity restrictions

Problems with reaching customers

No payment of invoices

Problems with finding employees

Another



# Comparison of costs

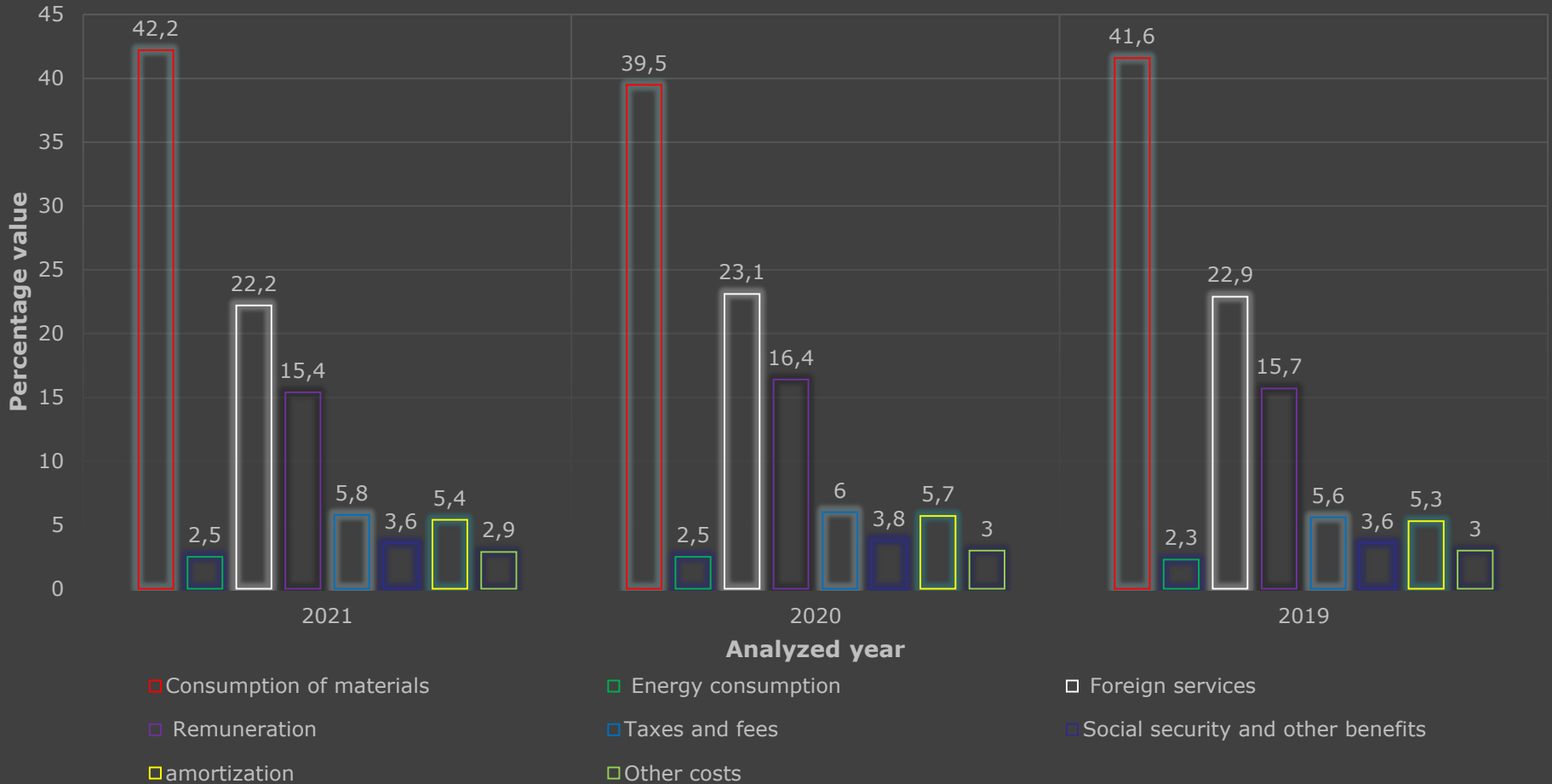


Fig.4. Structure of costs by type in 2019-2021

Source: Own study <https://stat.gov.pl/>

# Conclusion

- the biggest challenge is maintaining business relationships and acquiring customers. In the era of remote work and restrictions related to movement, over 70% predict significant difficulties in contacts with customers and partners, which translates into the financial result,
- every investor should make a profitability analysis so as not to expose the company to unnecessary financial losses,
- the structures of the baskets of the richest and the poorest during the pandemic became similar to thus the load discrepancy has decreased by inflation.