

## COMMUNICATING QUALITY AND FOOD SAFETY: INSIGHTS FROM NON-FINANCIAL REPORTING IN POLISH FOOD SECTOR LISTED COMPANIES

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**Purpose:** The main goal of the conducted research was to acquire knowledge and analyze the official information on fulfilment of food safety and quality culture, as well as management systems aspects reported by food organizations listed on the Polish Stock Exchange.

**Design/methodology/approach:** In order to address the research questions, the research team conducted a content analysis of management board reports on the activities of food organizations. The sample of 18 organizations with statements from 2021 and 20 organizations with 2024 statements was used.

**Findings:** With regard to quality and safety culture, as well as top management's involvement in its continuous improvement, only indirect elements are communicated through official statement reports and channels. Supplier standards such as BRC and IFS are referenced more frequently by organizations than quality and food safety management systems based on ISO standards. Comparing the samples from 2021 and 2024 a noticeable decline is observed in the prevalence of the communicational content related to quality and safety issues.

**Originality/value:** The importance of food safety and quality culture in the communication with organizational owners and investors was analyzed offering a new perspective considering both the source of information as well as the recipients of communication.

**Keywords:** Polish Stock Exchange, certification, food safety, management commitment, quality culture.

**Category of the paper:** Research paper.

### 1. Introduction

In the food sector the safety of products is a prerequisite for achieving long-term success. Communication plays an important role in building trust and confidence. The perception of the quality of food products both by consumers and often supported by the organization's external

communications. Traditional communication channels, such as advertising, can be supplemented by using communication channels required by law as part of reporting. In the case of listed on stock exchange companies, there are well developed and describe investor relations activities which include methodical efforts and communication activities aimed at their transparency, compliance with regulations, reliability, credibility, timeliness and efficiency in following market signals, interactivity, as well as agility in informing, educating, cooperating with stakeholders in real time and improving the forms and methods of communication, which enables dialogue, creates value for all involved entities and helps to strengthen relationships (Tarczydło, 2021). One of the mandatory documents reporting the organization's activities is the financial report, the main recipients of which are stock market investors. Such reports provide an opportunity for organizations to emphasize the importance of food quality culture and accurate communication of food safety activities. Therefore, the primary objective of this research, and of this paper, is to gather and analyze official information on food safety and quality culture, as well as management systems, from the annual non-financial reports of Polish food organizations listed on the Polish Stock Exchange. Consequently, this will allow to assess the significance of quality and food safety communication within food sector organizations listed on Polish Stock Exchange.

## **2. Literature review**

The importance of public communication is well established within literature. Grunig and Hund (1984) emphasize the importance of external communication in building long-term relationships with the environment. The content of communication is influenced by the growing impact of civil rights, environmental, and consumer movements that emerged from the late 1950s and 1960s (Grunig and Hund, 1984). Nowadays, we are in the era of digital communication, with the importance not only of the content of communication but also the trust of the sources (Huda, 2024).

The ISO 9000 series of standards define quality as the degree to which a set of inherent characteristics of an object fulfils requirements (ISO, 2015). In the case of food and beverages products, that kind of requirements, among others, are related with food safety issues. Food safety is a necessary condition for the functioning of an organization in the food industry. It is not only a legal requirement but also one of the basic principles that allow sustainable growth. The basic principles for food safety are included in the requirements of good hygiene practices and the HACCP system. The much more advance voluntary systems such as quality management system according to the ISO 9001 standard or supplier standards such as BRCSG Food/IFS Food are implemented by the more aware are of the potential opportunities and risks associated with the quality of food products organizations. According to BRCSG Food

9 standard, the fulfilment of the certification criteria relies on clear commitment from the site management to adopt the best-practice principles outlined within the Standard and to the development of a food safety culture within the business. The main elements of food safety and quality culture should include clear and open communication on product safety, training, feedback from employees, the behaviors required to maintain and improve product safety processes, performance measurement of activities related to the safety, authenticity, legality and quality of products (BRCGS, 2022).

Considering the consumer perception of food products, there are a growing number of credence attributes related with purchasing decisions that cannot be directly inferred through search or experience, such as safety, nutrition, environmental protection (Thøgersen et al., 2019; Maehle et al., 2015). According to Wu et al. (2021) that issues are traditionally covered by branding, marketing and advertising. Those traditional sources can be supplemented with a reliable source of information provided directly by the organization as part of financial reporting. In accordance with the requirements of Directive 2014/95/EU of the European Parliament and of the Council of October 22, 2014 amending Directive 2013/34/EU with regard to disclosure of non-financial and diversity information by certain large entities and groups, introduced in national law by provisions contained in the Polish Accounting Act, in Article 49, para. 3, the report on the company's activities should include at least (EU, 2013; Ustawa o rachunkowości, 1994; Kafel, Nowicki, 2021):

- 1) key financial performance indicators related to the activities of the entity,
- 2) key non-financial performance indicators related to the entity's operations and information on employee issues and the natural environment.

Within the nonfinancial statements, there should be such information as (Ustawa o rachunkowości, 1994):

- a brief description of the entity's business model,
- key non-financial performance indicators related to the business units,
- a description of the policies applied by an individual in relation to social and labor issues, the natural environment, respect for human rights and counteracting corruption, as well as a description of the results of applying these policies,
- a description of due diligence procedures - if the entity applies them as part of the policies listed above,
- description of significant risks related to the activities of the entity that may have an adverse effect on the issues referred to above.

Non-financial statement data is widely used as a source of information in scientific research (Węgrzyńska, 2021; Martyniuk, Gostkowska, 2022). The role of non-financial information in the communication between an organization and its external environment is growing (Skoczyła-Tworek, 2020; Słoniec et al., 2017, Bek-Gaik, Krasodomska, 2018).

As indicates Błażyńska (2018) non-financial information not only supports the interpretation of financial information, but also often constitutes an independent source of information about entities. Non-financial information has become a regular part of corporate reporting. However, its recognition and presentation are not based on generally accepted principles of information presentation, but are largely discretionary (Błażyńska, 2018).

In practice, such statements in the food sector typically highlight the implementation of food safety and quality management systems, along with other activities related to quality and safety concerns. Considering the method of publication and verification of the reports subject to the research, it can be considered as one of the reliable sources of information provided directly by the organization with low risk related to the trust of the communication sources.

### 3. Methodology

The main goal of the conducted research is to get knowledge and analyze the official information on fulfilment of food safety and quality culture, as well as management systems aspects provided by the food organizations listed on the Polish Stock Exchange. As in the follow-up study initially conducted in 2021, the objective of this study was also to identify the main differences over time. The results of the first study was published in Kafel and Nowicki research (2021). This study followed an explorative approach. In order to answer the research questions, the research team performed a content analysis of reports of the management board on the company's activities issued by food organizations coming from Poland. Only food industry organizations were selected for the purpose of this study. The total number of analyzed companies was 20, of which 14 are from the main market and 6 coming from the *New Connect* market. Due to small population of food companies listed on the Polish Stock Exchange, the whole sample was analyzed. From the study, there were excluded organizations from Polish Stock Market, that are registered abroad or do not provide the required statements. Due to that, there is no requirement to publish official standards in Poland or in the Polish language. Eight organizations were excluded from the analysis. Data from the remaining 20 organizations was obtained from the official Polish website dedicated to publishing such information (<https://ekrs.ms.gov.pl/>), which is managed by the Polish Ministry of Justice. Consequently, there were no restrictions in sample selection taking into consideration such items as its size, type of activity or others. For the purposes of this study, the latest available official reports on the activities of companies published in 2023 were analyzed. In Table 1. there is a description of organization's that nonfinancial statements were analyzed. Six of the studied organizations operate on the primary market as well as in food processing activities. The main activities of the remaining 14 organizations are focused solely on food processing.

**Table 1.***Description of studied organization's main activity*

No	Main type of activity	No	Main type of activity
1	Production of agricultural crops, with particular emphasis on wheat and sunflower	11	Fish processing products, mainly pickled and salted
2	Production and distribution of wines	12	Production, processing and sale of meat and meat products
3	Production and processing of nuts and dried fruit as used in cooking	13	Production of confectionery such as chocolates, sweets, bars
4	Trade and distribution of meat and meat products, slaughter and cutting of red meat, livestock and plant crops production	14	Producer of food products mainly sweets, breakfast and cereal
5	Production and processing of nuts and dried fruit as used in cooking	15	Production of dietary supplements
6	A producer of energy drinks, classified as foods for nutritional uses and carbonated drinks.	16	Manufacturing products from fresh fruit and vegetables and their freezing
7	Production and sale of pasta as well as ready to eat food	17	Production of biscuits and corn chips
8	Production and distribution of alcoholic beverages	18	Production of dietary supplements
9	Producer of meat and vegetable dishes	19	Trade and production of honey and bee products
10	Potato processing, production of starch and starch products, processing and preservation of vegetables and fruits	20	Production of gelatin and vegan jellies

Source: own study.

Comparing the studied sample from 2021 and 2024, there were 75 % of the same organizations. The other 25 % of organizations have occurred in only one study. The biggest changes in companies on the stock market concerned the *New Connect* one.

Most often studied in 2024 organizations were multi-plant structures in the form of holding companies. The number of employees in these organizations ranges from 1 to 1360, with an average of 430 employees. As a result, most of these organizations are large. Detailed employment data is presented in Table 2.

**Table 2.***Number of employees in the studied organizations*

Number of employees	Number of organizations 2021 study	Number of organizations 2024 study
Less than 50	1	5
From 51 to 250	6	4
From 251 to 500	2	5
From 501 to 1000	6	4
More than 1000	3	2

Source: own study.

The average number of pages of the analyzed report was 45 (compared to 57 in 2021). The extracted data were charted using Microsoft Excel forms. Next quantitative and qualitative content analysis was used to examine the data. Specifically, the quantitative content analysis was conducted as originally intended: to systematically identify, categorize, and count the objective elements of the examined issue (Rourke, Anderson, 2004). Distinguished categories enabled the research team to describe food safety management systems activities in the selected

sample as well as the food safety quality culture. The results of the study are presented in the next section in accordance with the adopted theoretical framework.

#### 4. Results and discussion

The food safety and quality culture were directly communicated only by 2 organizations in the statements from 2024 year. Both organizations have BRC and IFS standards implemented. In one case only the quality culture was mentioned. In the other one there was information that:

*Ensuring the appropriate standard of goods is achieved, among others, by spreading the Culture of Quality and Product Safety among employees at all levels in the organization. The developed program aims to maintain a high level of awareness and engage all employees in activities that affect the development of the entire organization.*

Despite its great importance for the proper functioning of the organization, official statements are not used by companies to raise its level and authenticate the involvement of top management. However, it is not as bad as it might seem. Culture of Quality and Product Safety is built on the basis of clear and open communication on product safety, training, feedback from employees, the behaviors required to maintain and improve product safety processes, performance measurement of activities related to the safety, authenticity, legality and quality of products (BRCGS, 2022). These processes are implemented by the use of quality and food safety management systems, which are communicated by the studied organizations. According to Spagnoli et al. (2023), food safety culture distinguishes the food safety management system activities and two other areas important for its implementation, which are: the human-individual and the human-organizational involvement.

Among the studied organizations, information about the most widely recognized quality and food safety systems was typically present. Only in the case of 6 (5 in 2021) organizations there were no statements concerning quality or food safety management systems. For the other 14 (13 in 2021) organizations, more or less extensive references to the implemented quality or food safety management systems as well as product quality have been found. The most popular systems that were communicated to the readers of published statements were suppliers' requirements certified according to BRCSG (Brand Reputation through Compliance Global Standard) and IFS (International Food Standard) requirements in both studies. In 2 (4 in 2021) organizations there were mentioned food safety management system complied with ISO 22000 standard requirements. It is not surprising that the quality management system certified according to ISO 9001 was the least frequently indicated management system. Only 3 (3 in 2021) organizations boasted with that particular management system. In table 3 there are presented data concerning the management system implementation within studied organizations that are related to the quality or food safety.

**Table 3.**  
*Examples of management systems reported in nonfinancial statements*

Standard	Number of organizations 2021 study	Number of organizations 2024 study
▪ BRC	▪ 9	▪ 7
▪ IFS	▪ 7	▪ 7
▪ ISO 22000 and FSSC 22000	▪ 4 and 2	▪ 2 and 2
▪ ISO 9001	▪ 3	▪ 3
▪ GMP	▪ 2	▪ 2

Source: own study.

It is worth emphasizing that supplier standards certification is often addressed in the statements that standards published by ISO. In 2 cases not only the information concerning the BRCSG Food certification was mentioned, but also the final grade (AA+ or AA) was provided, which is the highest possible that can be obtained within that certification scheme.

In both samples from 2021 and 2024 there were some companies that has the management system certified but did not include that information in the annual statement. It is possible that quality management system certificate is not any longer an information worth underlining and present as an advantage. Also, the number of declarations of management and safety systems may confirm this trend. In 2024 sample there were there were fewer references to certified systems than in the previous study. It is important to highlight that the published statements are addressed to the stock market investors. That conclusion is in line with other studies that indicate the decrease in the marketing benefits of ISO 9001 certification (Ferreira, Cândido, 2021). It is possible that the certification withdrawal process also may affect the companies from the Polish Stock Exchange. According to the study Delfino et al., (2024) the interplay of external motivations, the lack of internalization and continuous improvement, and the nature of benefits gained by these entities ultimately leads to certification withdrawal.

The number of different management systems that can be implemented and certified is quite big, and that could be the reason why organization prefer to only inform about the integrated management system. That was a case of 3 statements from 2024 and 4 from 2021. The sample references to Integrated Management Systems are:

*...The company has implemented an Integrated Quality Management System, as well as quality certificates (IFS Food Standard and BRC Food Standard), which guarantee production at the highest level...*

*...Thanks to the integrated management system implemented and certified since 2007, high quality and full health safety of manufactured products are ensured...*

The number and types of systems implemented can vary depending on the organization. The organizations studied are typically large, multi-plant holding companies, where different plants or even product lines may be certified under different standards. In such cases, it is often simpler to provide an overview of the integrated management system rather than detailed specifics. References only to the environmental management systems without quality or food safety systems is part of the growing trend related to sustainability or organizations. The green

economy, circular economy, and sustainability are now important factors in gaining a competitive advantage for food sector companies (Sharma et al., 2021). There is still room for improvement in that sector. Studies of Castillo-Díaz et al. (2023), unveiled a moderate level of sustainability in the food production and processing in the European Union.

In 2021 study there were 3 organizations, that informed about the lean management practices. Lean management is more general management concept than well specify standards such as e.g. ISO 22000 or BRC. That can be compared to the well-known TQM philosophy that was popular in the past. In the up-to-date sample, there were no such mentions concerning lean management. It can be assumed that the fashion for this type of solution is passing. This phenomenon is even more visible in the case of the TQM philosophy. The TQM mentions were not found within studied documents at all in 2021 and 2024 samples. The TQM is not any more a concept worth advertising by companies even if there are similarities and common ideas between TQM and currently popular systems such as lean management or some common management practices describe in BRC/IFS food standards. On the other hand, based on bibliometric analysis Ali (2024) studies claim that TQM still remains a current and relevant research topic at this moment, mostly in the manufacturing industry in developed economies. As Polish organizations should be rather situated in well developed countries, the decreasing popularity of TQM is explainable.

Quality and food safety of products can be confirmed not only by food and quality management systems but also product and process certification. The organizations indicated the most popular management standards such as environmental management systems in compliance with ISO 14001, ISO 50001 and the occupational health system in compliance with ISO 45001. As for other certification schemas that were in studied data, there were identified such product certification schemes as: “Jakość-Tradycja” mark that is polish high quality food program, organic food certification, vegan, V-Label, Gluten Free, GMP and MSC. There were mentions related to certificates related to the requirements of religious groups. Certificates such as Kosher and Halal were mentioned respectively by organizations in both 2021 and 2024 samples.

### **Quality – is it a risk or chance?**

In one of the statements, the authors claimed (Kafel, Nowicki, 2021):

*Food safety issues have been classified as the main source of reputational risk for our business. Quality problems can potentially lead to product recalls and penalties that can materially affect the Company's operations. We have implemented a rigorous quality control plan to mitigate food safety risks. We also have a food hygiene training and audit program to ensure that our high-quality standards are met.*



That kind of statement emphasizes the potential risk of low-quality food products. According to the minimal requirements of annual nonfinancial statements, there should be indication of significant risks related to the activities of the organization. Some typical risks, that were usually identified by organizations both in 2021 and 2024 studies, were: currency risk, risk of bad weather conditions, risk of changes in legal regulations or the risk associated with a covid-19 pandemic. New risk that was indicated by the vast majority of companies in 2024 statements, was the war situation beyond the eastern border of Poland. As the main activity of the organization was food processing, the intriguing question is, if studied companies consider quality or food safety issues as a significant risk factor that can affect the financial performance of a holding. Climate change is an increasingly significant risk that organizations should take into account. The formal analysis of such risks has gained particular importance following the changes introduced in the ISO 9001 standard in 2024, specifically in Chapter 4 (Munro, 2024; ISO, 2024). Therefore, it can be expected that in future reports, organizations will more frequently communicate these requirements.

Risks related to quality or food safety were declared by 2 companies (6 in previous studies), the other ones did not indicate them directly. An example of provisions directly related to quality and safety are described in table 4.

**Table 4.**

*Risks related directly with quality or food safety matters in 2024 statements*

<b>Risk</b>	<b>Statement citation</b>
▪ Risk of complaints (2021 year)	<i>...The quality of raw materials is closely related to the stages of growth, transport and storage. During these stages, the contamination of the raw materials can occur... The company maintains the ISO 9001:2015 quality management system certification, which aims to meet customer requirements and constantly improve the quality of manufactured products and services.</i>
▪ Risk to the health and life of the consumer (2021 year)	<i>In the event of a sale of a product creating a threat to health or life, there would be ... the obligation to pay compensation for customers and consumers, and costs incurred in connection with the recall of the product and its disposal. The risk is low due to the implemented Quality and Food Safety Management System.</i>
▪ Risks related to the production process (2024 year)	<i>...Food production is associated with a number of specific requirements and regulations regarding hygiene in production processes and the labeling of food products. The company meets all requirements in this area, as evidenced by the certificates it holds...</i>
▪ Risks related to the internal control system HACCP and raw materials quality (2024 year)	<i>The application of the HACCP system is verified by control bodies. Refusal to extend certification may lead to the impossibility of conducting business... The use of inappropriate quality raw materials in the production process may lead to a deterioration of relations with the most demanding customers, possibly complaints and a drop in demand...</i>

Source: own study and (Kafel, Nowicki, 2021).

In some cases, the organization indicated other risk factors, at the same time referring to, e.g. poor product quality or loss of brand credibility related to product recalls. For example: *...the manufacturing process is multi-stage and complex, and almost every stage requires different types of devices. Operating these devices is subject to risks related to disruptions in the production process or its faulty course...* In table 5 there are examples or topics related to the risks where quality or food safety are mentioned.

**Table 5.**  
*Examples of risks where quality or food safety matters*

Risk	Statement citation
<ul style="list-style-type: none"> <li>▪ Competition risk</li> </ul>	<p><i>(2021) In order to eliminate this risk, the Company conducts activities aimed at strengthening its strong market position by providing high-quality products and building brand awareness...</i></p> <p><i>(2024) There is a risk of aggressive competition on the markets from other entities that are able to compete with the Company through the quality, price of products, and the technological solutions used. Competitors may in the future force the Company to reduce the margins achieved and increase expenses on improving the quality of the products offered.</i></p>
<ul style="list-style-type: none"> <li>▪ Risk related to commercial contracts with customers</li> </ul>	<p><i>(2021) ... in the event of failure to comply with the terms of the contract (e.g. in terms of timeliness, quantity or quality of deliveries) ...</i></p> <p><i>(2024) ...Due to the established business model, the Issuer sells its products to the largest retail chains in the country and abroad. In the event of termination of the contract with a large retail chain, there is a risk that the Issuer will not be able to compensate for the loss of orders from lost clients in a short time with new projects, which may translate into reduced revenues for the Company...</i></p>
<ul style="list-style-type: none"> <li>▪ Risk of legal changes</li> </ul>	<p><i>(2021) Quality teams follow all legal regulations regarding products and packaging on an ongoing basis, and changes required by law are implemented without undue delay...</i></p> <p><i>(2024) The Issuer is exposed to imprecise provisions in legal and tax regulations, which may lead to interpretation discrepancies, in particular with respect to operations related to income tax, civil law transaction tax and VAT as part of the Company's business activity.</i></p>

Source: own study and (Kafel, Nowicki, 2021).

Considering the above-mentioned risks with relation to the quality or safety of products, it can be concluded, that generally food sector organizations that are listed on the Polish stock market are aware of those risks. When the risk is given then usually the quality management and food safety standards are indicated as a way to minimize the risk. That is in line with the goals of the standards as well as results of other studies e.g. Spadoni et al. (2014) or Smith (2019).

## 5. Conclusions

The main goal of the conducted research was to acquire knowledge and analyze the official information on fulfilment of food safety and quality culture, as well as management systems aspects provided by the food organizations listed on the Polish Stock Exchange. In conclusion, supplier standards such as BRC and IFS are referenced more frequently by organizations than quality and food safety management systems based on ISO standards. Comparing the samples from 2021 and 2024, a visible decline in the emphasis on the examined issues in company reports can be observed. This trend becomes even more pronounced when the Total Quality Management (TQM) philosophy is analyzed. The observed reduction in communication regarding quality and safety may result from economic, organizational, regulatory, and technological factors. Each of these reasons requires an individual analysis in the context

of the specific industry and the particular organization. Considering the research findings from other areas (Tyle, 2021), the most likely reasons include additional administrative burdens and a lack of interest from shareholders and investors. Another possible explanation for the decrease in communication intensity in the area of management systems could be the high level of organizational maturity in the examined companies. According to the Hines model (1996), quality standards are utilized in the early stages of relationships, but in later phases, they are replaced by other tools and methods of creation. This could be one of the avenues for further research in this area. Despite the risks associated with product quality and safety, it can be concluded that food sector organizations listed on the Polish stock market are generally aware of these risks and typically address them, either directly or indirectly, in their non-financial statements. With regard to quality and safety culture, as well as top management's involvement in its continuous improvement, only indirect elements are communicated through official statement reports and channels.

## Acknowledgment

The publication has been financed from the subsidy granted to the University of Economics in Krakow.

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