financial results of the largest clothing companies in Poland in 2013 were reviewed together to build an outlook for this trade. The research resulted in the following conclusions:

1. In 2009, the domestic market for clothing was estimated at PLN 8.9 bn. Consumption growth in the next two years after the worldwide economic crisis enlarged sales to PLN 11.1 bn. This sharp increase (23.8% from 2009 to 2011) was followed by two years of declining sales, as a result of which their value in 2013 decreased to 9.9 bn PLN. which accounted for only 89.2% of the 2011 value, but it was nonetheless greater by 10.4% compared with 2009. This trend suggests that the Polish clothing trade will grow in the coming years, which will be driven by increasing domestic demand (stimulated by the rising incomes of the population and people replacing their wardrobe more often) and by greater exports of domestic goods (see the data in row 5, ***Table 1***).
2. Between 2009 and 2013, exports of finished clothing increased by 133.5%, with the volume of exported CMT services remaining at a constant level of 3.3 bn PLN, and clothing imports consistently exceeding clothing exports. In the first year of the period analysed, the difference between them was 0.9 bn PLN. Within the next twenty four months (by 2011) it rose to a record high value of almost 1.5 bn PLN and then declined dramatically to merely 169 mln PLN in 2013. An illustration of this trend is the $N_{imp.\%}$ value falling for three years in a row to 35.1% in 2013, suggesting that clothing exports may slightly surpass imports as early as 2014.
3. It is generally known that in both Poland and the world the clothing industry mostly consists of SMEs. In Poland, however, 12 clothing companies selling products in the domestic market were ranked among the 2000 largest organisations in the country by sales in 2013, which shows that every industry has a capacity for growth and that whether, and to what degree, it will be exploited depends on the company's strategy and the skills of its managers.
4. The largest clothing companies in Poland are represented by six Polish-owned and six foreign-owned organisations with total sales of 5.552 mln PLN and 2.825 mln PLN, respectively. These two numbers show that clothing made by large Polish manufacturers has a competitive advantage over products delivered by their major foreign-owned competitors and that the former have a better sense of what domestic customers may want to wear.

Based on these conclusions it can be generally predicted that not only will the market position of the products made by Polish-owned clothing manufacturers or delivered by them under CMT arrangements not be threatened in the coming years, but also that their sales at home and abroad are likely to increase.

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