**MNB identification code: F99**

**Completion instructions**

**Financial data of companies pursuing asset management and group financing activities**

# I. General instructions

1. The MNB shall notify in writing the data supplier designated by it on the data supply obligation.

This report covers provisional – interim quarterly and end-of-year – balance sheet data in conformity with the accounting regulation applied by the data provider. This report does not have to be repeated when the data of the final annual report are available.

1. Data should be provided for the last day of the reference quarter (calendar quarter) in HUF millions, rounded to the next integer. Data providers that choose a different business year shall also consider the calendar quarter as the quarter under review. Therefore, data providers that choose a different business year, where the accounting date does not coincide with the end of the calendar quarter, shall also include the stock data for the end of the calendar quarter in their data supply.
2. In the case of a data provider that has a foreign branch the requested balance sheet total (row 34) shall be the data provider’s own non-consolidated data including the foreign branch, but the assets (row 33) and liabilities (row 56) of the foreign branch shall be shown separately. Other rows shall not include the items of the branch; only the assets and liabilities of the resident part of the data providing company shall be reported.
3. Estimation may be applied upon giving the data for interim quarters, for the end of the year and for the year as a whole. Estimation shall be applied if the data provider does not close its books at the end of the calendar quarter or the closing does not take place before the data supply deadline.

# II. Detailed instructions for the completion of the table

With the exception of rows 38 and 57 to 60, stock data at the end of the quarter shall be reported in the table. In row 38, the after-tax profit within the year shall be given cumulatively.

**Completion instructions for the rows in the table:**

Rows 01 to 09 shall contain the net book value (adjusted for value adjustment, valuation difference or loss in value) relating to shares, other equities and debt securities owned by the data provider.

Rows 01 to 05: Shares, other equities (long and short term)

In the rows of shares and other equities, under invested financial assets (long) and current assets (short) the shares (quoted and unquoted) and other equities kept on record under the securities shall be reported.

Rows 06 to 09: Debt securities (long and short term)

The combined holdings of debt securities owned by the data provider and shown among the invested assets (long) and as current assets (short) shall be reported in these rows. Securities issued by the Hungarian State shall mean various government bonds, treasury bills and treasury savings bills.

Rows 10 to 14: Long-term loans (including loans provided to affiliated and associated enterprises)

The data shall be shown at net book value (after deducting the loss in value). Loans extended by the enterprise to domestic and foreign partners, financial leasing receivables vis-à-vis domestic and foreign partners as well as receivables due to sale on instalment, with deferred payment shall also be considered as loans granted.

Rows 15 to 25: Receivables, financial instruments (part of current assets)

Receivables shall be reported at net book value (including impairment). The impairment loss shall be given in a separate row (row 25), with a negative sign. The detailed items of receivables shall be reported with a gross amount, without the deduction of impairment.

Short-term loans granted shall mean the funds shown under receivables, lent to any domestic or foreign partner. Positive-amount cash-pool and clearing account receivables vis-à-vis other enterprises recorded among receivables shall also be shown as loan.

The row ‘Receivables from the general government’ mainly contains tax-type receivables.

Receivables from goods supply and services (customers) shall be reported under the other receivables.

Rows 30 and 31: Accrued and deferred assets (according to Hungarian accounting regulations), deferred tax (according to IFRS)

Items corresponding to the balance sheet that is in line with the Hungarian accounting regulations. Of the prepayments and accrued income, accrued interest shall be highlighted (row 31). Data providers applying the IFRS shall report the deferred tax assets here.

Row 32: Non-financial assets (tangible and intangible assets, inventories)

The total amount (holdings) of the balance sheet groups of intangible assets, tangible assets and inventories according to the Hungarian accounting regulations, at the end of the period, at net balance sheet value. Reporting agents using the IFRS shall report the advance payments for intangible assets, investment and inventories in rows 23 and 24 for other receivables instead of row 32. However, reporting agents using the IFRS shall include the assets lent under an operating lease among non-financial assets.

Row 34: Balance sheet total (it may also be estimated during the year)

During the year, due to possible estimations of some of the assets and liabilities, the data reported in this row may contain estimates as well. In the data supply both the asset and liability side amounts of the highlighted rows shall be identical with the balance sheet total.

Row 36: Equity (it may also be estimated during the year)

Equity as defined by the Act on Accounting shall be presented in these rows. If the reporting agent prepares annual accounts according to the IFRS, the equity corresponding to them shall be shown in the table. In the event that a complete closing is not prepared during the year or before the deadline for the data provision, the equity shall be determined by estimation in order to give more exact figures.

Rows 39 to 53: Liabilities

Long- and short-term loan and credit type liabilities shall be shown in a separate row under the liabilities.

In the rows relating to dividend liability, the liability stemming from the dividend or business share vis-à-vis the founders and owners shall be reported, irrespective of the balance sheet item where it is (liabilities to affiliated companies with significant ownership or other stakeholder relations, other short-term liabilities).

The row ‘Liability to the general government’ shall include tax and contribution liabilities vis-à-vis the central budget, social security or local governments.

Payables from goods supply and services (trade payables) shall be reported under the other liabilities.

Rows 54 and 55: Deferred income and accrued expenses (according to Hungarian accounting regulations), deferred tax (according to IFRS)

Items corresponding to the balance sheet that is in line with the Hungarian accounting regulations. Of the deferred income and accrued expenses, accrued interest shall be highlighted (row 55). Data providers applying the IFRS shall report the deferred tax liabilities in row 54.

Rows 57 to 60: Information on the turnover of intangible assets, tangible assets and inventories in the reporting quarter

Row 57 shall contain the procurement, acquisition and entry of intangible assets at cost, while row 59 shall contain the procurement, acquisition and entry of tangible assets and inventories at cost realised in the reporting quarter. These asset shall be also shown in row 32, in the stock of non-financial assets at the end of the reporting quarter unless they have been derecognised or sold during the quarter. Assets stated in the records of the data provider’s foreign branch office shall be ignored.

Row 58 shall contain the sales, transfer and derecognition of intangible assets at gross value with positive sign, while row 60 shall contain the sales, transfer and delivery of tangible assets and inventories at gross value with positive sign realised in the reporting quarter. The derecognition of assets also reduces the stock of non-financial assets at the end of the reporting quarter (row 32); however that will show the net book value.