**MNB identification code: F98**

**Completion instructions for the report**

**Balance sheet of corporations preparing detailed annual reports**

**General instructions**

In this data supply the Ministry of Justice is required to submit balance sheets according to Annex 1 and 4 of Act C of 2000 on Accounting and profit and loss accounts according to Annex 2, 3 and 5 of Act on Accounting of normal (not simplified), not consolidated annual corporate reports it processed electronically in a text format, in CSV format. The data for the (standard, non-simplified) annual accounts, as well as the balance sheets and profit and loss accounts for other forms of statements, including the annual simplified accounts of micro-enterprises, shall be reported in separate files. The data shall include the KSH register numbers (first eight digits of the tax number), the date of the start and the end of the business year, the reception date of the report, the type, currency and currency unit of the report, the average number of employees in the business year, and balance sheet and profit and loss accounts data pertaining to the reference year in a separate row for each corporations.