MNB identification number: **R29**

**Completion instructions for the report**

**Annual data supply of capital investments**

# I. General instructions

1. **Transactions to be included in the data supply**
   1. The data supplier shall report data for registration purposes in Table TRE.
   2. In Tables TEA1-TEA5, data suppliers with non-resident direct or indirect investors are required to provide information on the investor’s equity interest, and disclose specific business information for the reference year and the year proceeding the reference year. Data suppliers operating as public limited companies listed on the Stock Exchange are not required to provide data on the portion of their shares held by foreign investors if they have no specific information on that. Tables marked TEA shall be completed if the data supplier had a non-resident direct investor or indirect investor belonging to the same enterprise group in the financial year that ended in the reference period, or on the last accounting day of the previous business year (except Tables TEA4 and TEA5, which should be completed only if the data supplier had a non-resident direct investor or indirect investor belonging to the same enterprise group on the last accounting day of the business year ended in the reference period).
   3. In Table TEL, the data supplier shall provide information on the investments made during the reference year with respect to its foreign direct investments, indirect investments, non-resident branches or fellow enterprises, and shall disclose certain information regarding the business year preceding the reference year. Tables marked TEL shall be completed if the data supplier had a direct voting power in any non-resident direct investment, indirect investment, non-resident branch or fellow enterprise in the financial year that ended in the reference period, or on the last accounting day of the previous business year.
   4. Table TEI shall be completed if the data supplier owned a non-resident real estate in the reference year.
2. **Data items of the report**

Tables TEA1 and TEL shall contain the required data on non-resident direct and indirect investors, non-resident direct and indirect investments, non-resident branches and fellow enterprises, detailed separately for each partner. Partners are identified by partner ID codes.

In Tables TEA and TEI data are provided in the data supplier’s accounting currency, or in the data supplier’s presentation currency in case the report is assembled according to the IFRS rounded to thousands.

In Tables marked TEL, data shall be provided in the accounting currency of the foreign direct investment, indirect investment, non-resident branch or fellow enterprise, rounded to thousands.

1. **Definition of the reference period**

The annual data supply shall be reported for the balance sheet date of the reporting year, simultaneously indicating the data for the balance sheet date of the previous year as well. In the case of data providers with financial year other than the calendar year and their non-resident affiliates the reporting year shall mean the financial year closed between 1 February of the reporting year and 31 January of the following year.

**4.** A glossary of terms used in the tables and in these completion instructions is located in point I.F.5 of this Annex.

# II. Detailed instructions for the completion of the tables

The codes and descriptions of the instruments to be used in the tables of the data supply as per point 4.10 of Annex 3 are listed in the technical guidelines available on the MNB website.

The list of the classification of the financial institutions’ main activities are listed in point 4.1. of Annex 3 in the technical guidelines available on the MNB website.

The ISO codes of specific currencies as per point 4.1 of Annex 3 are listed in the technical guidelines available on the MNB website.

The methodological guidelines assisting in the completion of the tables and the revision rules provided to ensure error-free submission, as referred to in points 9 and 5 of Annex 3 are located in the technical guidelines available on the official website of the MNB.

**Special instructions for the completion of certain tables**

Percentages provided in Table TEA1 shall be rounded to two decimals.

## Row 05 in Table TEA2 should be completed by credit institution data suppliers, or data suppliers providing investment services.

If a 3-column balance sheet was published for the business year ended in the reference period, each of the columns a, b and c shall be completed (of which column b shall indicate only the effects modifying the balance sheet data of previous years), otherwise the completion of columns a and c will suffice.

Considering the completion of the year before the reference year column the data suppliers which assemble their solo annual report according to the Hungarian accounting regulations shall take the regulations of the Számv. tv. regarding the assembly of a report into account.

In row 9 (Annual profit) in case of a financial year beginning in 2016 or later the profit after taxes (profit for the reference year), in case of a financial year beginning in 2015 the Profit or loss for the year shall be presented.

In case the data supplier assembles its report according to the IFRS the Hungarian accounting regulations considering equity shall be applied during the completion of the table.

Row 02 in Table TEA3, which specifies data with respect to the maintenance and utilisation of reserves, shall be completed by credit institutions and data suppliers providing investment services.

In Table TEA5 data items increasing and/or decreasing retained earnings shall be entered in accordance with the provisions set out in Section 37(1) d) and Section 37(2) e) of Act C of 2000 on Accounting.

Table TEL must be completed separately for each partner of the data supplier which is subject to disclosure requirements.

Rows 21 to 24: Data items of the profit and loss account provided in these rows should be consistent with the annual report of the non-resident direct capital investment, indirect investment or fellow enterprise. In row 21 profits after tax shall be reported in line with the profit and loss account.

Row 26: the net stock of receivables against the branch must be reported. That is the net balance of the assets and liabilities related to the branch in the general ledger of the data provider (so not only the anno transferred assets).

Row 27: profit generated at branch office in the reporting year from the profit of the company (with prefix)