MNB identification code: **F97**

# Completion instructions for the report

**Interim balance sheet report**

# **I. General instructions**

1. The MNB shall notify in writing the designated data supplier on its obligation to submit a data supply.

The first report shall be filed on the first calendar quarter of the initial year, whereas the last report is to be filed on the fourth quarter of that year. Reports for all four quarters of the year shall be filed by all designated data suppliers regardless of any changes in their ownership structure (sector) or in their scope of activities during the course of the year.

2. The table shall be completed in accordance with the accounting regulations, relying upon accounting records, with figures indicated in HUF millions. The data reported shall pertain to the designated company, an independent entity with its own corporate name and identifier. Consolidated data of company groups must not be included.

Each report shall contain information concerning the previous calendar year, or the quarter of the year to which the report pertains (current quarter). In the event of any changes in the data pertaining to the previous year since the last report was filed, they shall be updated in the table. The data relating to the quarters of the year, and the data relating to year-end or the entire year may contain estimates as well. Estimation shall be employed if the company does not close out its books at the ends of calendar quarters, or if closing the books is not completed by the deadline for filing the report. The (preliminary) data of the quarters need not be reported repeatedly upon any changes (due to new information).

1. **Detailed instructions for the completion of the table**

Contents of the rows within the table:

12. Of which: Unbilled services, advances

Of accrued and deferred assets the part of income and expenses which are related to unbilled services and advance payments shall be shown separately. This category includes advances paid on frequently used services, subscription fees, rental fees and lease charges, or the part of services not yet billed for and not yet shown under trade receivables (e.g. energy that remained in the metering equipment). It may also be estimated.

13. Balance sheet total

It may be estimated where any part of the assets and liabilities had been estimated during the year. However, the following correlations must exist within the table:

Row 13 = row 1 + row 3 + row 4 + row 5 + row 6 + row 9 + row 11, or

Row 13 > row 14 + row 16 + row 24 (since no information is requested on provisions)

14. Shareholders’ equity

Capital accumulated during the year shall be reported and shown at year-end upon the preliminary (first) report, including interim dividends approved during the year and the final dividends approved for the entire year. The annual figure shall be adjusted subsequently to show the amount indicated in the annual account. The approved dividend must be shown under equity capital in any interim or in the first year-end (quarterly) report for the purpose of clarity, if its amount is already known or has been already paid.

15. Of which: Profit or loss for the year

Preliminary accounting profit or loss containing dividends during the year or at year-end upon filing the first report (if it pertains to the fourth quarter of the year). If the company’s books are not closed out for the quarter in question, the amount of profit or loss may be estimated (consistent with estimated accruals and deferrals). In subsequent reports, after the annual figures are finalised, the amount of profit or loss shall be adjusted to show the amount indicated in the balance sheet of the annual account, and shall be so indicated in the column entitled ‘End of previous year’. The amount of equity capital and the amount of liabilities may change accordingly.

18. Of which: Liabilities from government assets received

Indicate in this row the amount shown under other long-term liabilities from central government or local government assets received under concession contract or under asset management contract (if applicable).

23. Of which: Liabilities to owners

This liability typically originates from dividends and shares payable to founders and owners, irrespective of which item it is shown under in the balance sheet (liabilities to participating companies, other short-term liabilities). This figure shall be calculated in consonance with own funds, profit or loss, and with paid dividends (row 32).

27. Loans granted to resident companies in forint

This category includes the portion of the loans granted shown in Rows 3 and 8 that the reporting agent has provided to a resident economic organisation in forint. Participating partners shall also be included.

28. Loans granted to resident companies in foreign currencies

This category includes the portion of the loans shown in Rows 3 and 8 that the reporting agent has provided to a resident economic organisation in foreign currency. Participating partners shall also be included.

29. Funds received from central government

Payments in the reference year that are related to capital increase, loans or subsidies received from the central government or from an asset management organisation exercising ownership rights. Any funds received from EU support shall also be reported here.

30. Total operating costs

All expenses and expenditure pertaining to the reference year through the operating and business profit or loss, including material, personnel and other expenditure as well as depreciation. Estimates may be used for their interim definition.

33. Other receivables (tax receivables) from the general government

This row is for reporting tax receivables. The total amount of the receivables from the central government, the local governments and the social security funds should be shown here.

34. Other liabilities (tax liabilities) to the general government

This row is for reporting liabilities to the general government, comprising the outstanding taxes and contributions to the central budget, social security funds and local governments.