

Pursuant to Article 19, paragraph (6) of the Accounting Act (Official Gazette 78/2015, 134/2015, 120/2016, 116/2018, 42/2020 and 47/2020) and Article 43, paragraph (2), item (10) of the Act on the Croatian National Bank (Official Gazette 75/2008, 54/2013 and 47/2020), the Governor of the Croatian National Bank hereby issues the

Decision on amendments to the Decision on the structure and content of annual financial statements of credit institutions

Article 1

In the Decision on the structure and content of annual financial statements of credit institutions (Official Gazette 42/2018), in the Instructions for the implementation of the Decision on the structure and content of annual financial statements of credit institutions, which constitute an integral part of the Decision on the structure and content of annual financial statements of credit institutions, the table below item (8) is amended to read:

Name of entity:		MB:
Report code:		OIB:
Position	Name of position	
1	Interest income	
2	(Interest expenses)	
3	(Expenses on share capital repayable on demand)	
4	Dividend income	
5	Fee and commission income	
6	(Fee and commission expenses)	
7	Gains or (–) losses on derecognition of financial assets and liabilities not measured at fair value through profit or loss, net	
8	Gains or (–) losses on financial assets and liabilities held for trading, net	
9	Gains or (–) losses on non-trading financial assets mandatorily at fair value through profit or loss, net	
10	Gains or (–) losses on financial assets and liabilities designated at fair value through profit or loss, net	
11	Gains or (–) losses from hedge accounting, net	
12	Exchange differences [gain or (–) loss], net	
13	Gains or (–) losses on derecognition of non-financial assets, net	
14	Other operating income	
15	(Other operating expenses)	
16	Total operating income, net (1 – 2 – 3 + 4 + 5 – 6 + from 7 to 14 – 15)	
17	(Administrative expenses)	
18	(Cash contributions to resolution funds and deposit guarantee schemes)	
19	(Depreciation)	

20	Modification gains or (–) losses, net
21	(Provisions or (–) reversal of provisions)
22	(Impairment or (–) reversal of impairment on financial assets not measured at fair value through profit or loss)
23	(Impairment or (–) reversal of impairment of investments in subsidiaries, joint ventures and associates)
24	(Impairment or (–) reversal of impairment on non-financial assets)
25	Negative goodwill recognised in profit or loss
26	Share of the profit or (–) loss of investments in subsidiaries, joint ventures and associates accounted for using the equity method
27	Profit or (–) loss from non-current assets and disposal groups classified as held for sale not qualifying as discontinued operations
28	Profit or (–) loss before tax from continuing operations (16 – from 17 to 19 + 20 – from 21 to 24 + from 25 to 27)
29	(Tax expense or (–) income related to profit or loss from continuing operations)
30	Profit or (–) loss after tax from continuing operations (28 – 29)
31	Profit or (–) loss after tax from discontinued operations (32 – 33)
32	Profit or (–) loss before tax from discontinued operations
33	(Tax expense or (–) income related to discontinued operations)
34	Profit or (–) loss for the year (30 + 31; 35 + 36)
35	Attributable to minority interest [non-controlling interests]
36	Attributable to owners of the parent

Article 2

In item (11) of the Instructions, the words "34 and 35" are replaced by the words "35 and 36".

Article 3

This Decision shall be published in the Official Gazette and shall enter into force on 31 December 2020.

No.: 343-020/10-20/BV
 Zagreb, 29 October 2020

Croatian National Bank

Governor

Boris Vujčić