

Pursuant to Article 162, paragraph (1), item (2) of the Credit Institutions Act (Official Gazette 159/2013) and Article 43, paragraph (2), item (9) of the Act on the Croatian National Bank (Official Gazette 75/2008 and 54/2013), the Governor of the Croatian National Bank hereby issues the

**Decision**  
**on amendments to the Decision on supervisory reports of credit institutions**

**Article 1**

In Article 10, paragraph (4) of the Decision on supervisory reports of credit institutions (Official Gazette 41A/2014), the words "paragraph (1)" are replaced by the words "paragraph (3)".

After paragraph (5), paragraphs (6), (7) and (8) are added, which read:

"(6) In accordance with the Decision on the contents of audit of credit institutions, the parent credit institution in the Republic of Croatia in a group of credit institutions shall deliver to the Croatian National Bank, upon the expiry of the business year, data showing balance as at 31 December which are required for the preparation of supervisory reports referred to in Article 7, paragraph (1), items (1), (2) and (16).

(7) The supervisory reports referred to in paragraph (6) of this Article shall be termed consolidated group reports (GR).

(8) The group referred to in Article 163, paragraph (4) of the Credit Institutions Act shall constitute the consolidated basis for the preparation of consolidated audited reports."

**Article 2**

In Article 11, paragraph (1) is amended to read:

" (1) A credit institution shall submit to the Croatian National Bank within the following deadlines:

- 1) on a monthly basis, data for preparing unaudited preliminary reports (NP), referred to in Article 7, paragraph (1), items (1) to (3), item (10), item (13) and item (14) of this Decision, within 42 calendar days following the reporting month;
- 2) on a quarterly basis, data for preparing unaudited preliminary reports (NP), referred to in Article 7, paragraph (1), items (4) to (9), item (11), item (12),

- item (15), and item (16) of this Decision, showing balance as at 31 March, 30 June, 30 September and 31 December, within 42 calendar days following the reporting quarter;
- 3) on a quarterly basis, unaudited preliminary reports (NP) referred to in Article 7, paragraph (1), items (17) and (18) of this Decision, within 42 calendar days following the reporting quarter;
  - 4) data for consolidated preliminary reports (KP) referred to in Article 9 of this Decision, within 42 calendar days following the reporting date; and
  - 5) data for audited unconsolidated reports (NR), audited consolidated reports (KR) and audited consolidated group reports (GR) referred to in Article 10 of this Decision, within four months upon the expiry of the business year to which they relate."

### **Article 3**

The reporting entities shall submit the first data and reports in accordance with the provisions of Article 2 of this Decision for the reporting period ending on 30 November 2014.

### **Article 4**

This Decision shall be published in the Official Gazette and shall enter into force on 1 November 2014.

No.: 382-020/10-14/BV  
Zagreb, 24 October 2014

Croatian National Bank  
Governor  
**Boris Vujčić**