

The content of Foreign Direct Investment, transactions to be reported and the method of reporting data

Content	Transactions to be reported	Method of reporting data
<p>Foreign direct investment in the reporting institution</p> <p>Direct and indirect capital investment(s) and the foreign branch establishment of the reporting organisation abroad</p>	<ul style="list-style-type: none"> • The equity interest and the changes in the participation during the reference period: capital investment, capital withdrawal; securities embodying a business share, • Reverse investment with a foreign direct investor or foreign direct investment and the change in such cross ownership during the reference period, • The stock and changes of claims and liabilities related to dividends, • Components of equity, • Profit for the year and other supplementary annual data 	<ul style="list-style-type: none"> • Capital investment and withdrawal transactions broken down by partners and transactions: nominal value of the transactions and in case of sale and purchase transactions their market value • Participation as the percentage of the registered capital, • The number of securities embodying a business share: with identification code of the security and broken down by securities and partners • The opening and closing balance of dividend credits and debits at the beginning and at the end of the reference period and their change during the reference period, • Stock and turnover data based on the annual report and also on ledger data
<p>If the reporting institution is a non-financial corporation, an insurance corporation, a pension fund, the central government, a local government, a social security fund or a non-profit institution serving households the following items with regard to foreign capital investors, foreign capital investment, foreign branch establishments and foreign members of the corporate group are to be reported:</p> <ul style="list-style-type: none"> • loans, • repo transactions, • financial lease, • settlement accounts and cash pool schemes, • commercial loans, • bill transactions, • paid but not-registered capital 	<p>The stocks of assets and liabilities and the related accrued income</p> <ul style="list-style-type: none"> • their opening balance at the beginning of the period, • their change during the period, and • their closing balance at the end of the period. 	<ul style="list-style-type: none"> • Gross method of reporting: credits and debits in separate tables, broken down by partners and the original currency • The accrual-based reporting of income (accrued interest) • Data to be supplied in a closed table structure: Opening balance + / - transactions +/- other changes = closing balance • For loan-type transactions (loans, repo, financial lease), the change, during the reference period, of credits and debits shall be reported on gross basis (the increase and the decrease to be reported separately). In any other event, only the net change shall be reported.
<p>Real estate investments abroad</p>	<ul style="list-style-type: none"> • the acquisition or transferring of real property abroad, • the stock of real property abroad and all changes in stocks and values during the year of of such property 	<ul style="list-style-type: none"> • transactions concerning the acquisition and transferring of real property abroad, broken down by the country of the real property and the statistical status of the partners