

## Data supplies related to Capital investment:

1. The monthly or quarterly reports related to capital investment have been designed for two different groups of reporting institutions. The contents and guidelines for completion of the monthly and quarterly reports are identical; the only difference is in the frequency of reporting.

| Subject             | Reporting organisation   | Criterion  | Frequency | Identification code |
|---------------------|--|--|-----------|---------------------|
| Capital investments | non-financial corporations, insurance corporations, pension funds, central government, local governments, social security funds and non-profit institutions serving households         | designated by the MNB  | monthly   | <a href="#">R02</a> |
| Capital investments | other monetary financial institutions, other financial intermediaries and financial auxiliaries  | designated by the MNB  | monthly   | <a href="#">R03</a> |
| Capital investments | non-financial corporations, insurance corporations, pension funds, central government, local governments, social insurance funds as well as non-profit institutions serving households | <p>Reporting organisations not designated for data supply R02, which, or in case of which</p> <ul style="list-style-type: none"> <li>- at the beginning or at the end of the reference quarter the amount of the equity of foreign investors in the reporting institution is not less than 1 billion HUF or less than minus 1 billion HUF,</li> <li>- have a direct equity interest of at least 10 % in the subscribed capital of one or more foreign enterprises and the total value of these interests or the value of assets transferred to a foreign branch is not less than 100 million HUF,</li> <li>- at the beginning or at the end of the reference quarter, the total value of claims or debts related to foreign direct capital investors, foreign direct capital investments, foreign branches or other members of the enterprise group, other than the ownership relations is not less than 250 million HUF, or</li> <li>- the acquisition or sale of resident equity interest of at least 10 % vis-à-vis non-residents is not less than 250 million HUF during the reference period.</li> <li>-</li> </ul> | quarterly | <a href="#">R12</a> |

|                     |   |  |           |                     |
|---------------------|---|--|-----------|---------------------|
| Capital investments | other monetary financial institutions, other financial intermediaries and financial auxiliaries | Reporting organisations not designated for data supply R03 , which, or in case of which <ul style="list-style-type: none"> <li>- at the beginning or at the end of the reference quarter the amount of the equity of foreign investors in the reporting institution is not less than 1 billion HUF or less than minus 1 billion HUF,</li> <li>- have a direct equity interest of at least 10 % in the subscribed capital of one or more foreign enterprises and the total value of these interests or the value of assets transferred to a foreign branch is not less than 100 million HUF, or</li> <li>- the acquisition or sale of resident equity interest of at least 10 % vis-à-vis non-residents is not less than 250 million HUF during the reference period</li> </ul> | quarterly | <a href="#">R13</a> |
|---------------------|---|--|-----------|---------------------|

2. Reporting institutions which are obligated to submit monthly or quarterly reports are to submit the annual data supply on capital investment if they reach the limit values specified.

| Subject  | Reporting organisation  | Criterion  | Frequency | Identification code |
|--|---|--|-----------|---------------------|
| Capital investments -<br>Data based on the annual report | Uniform data supply, not depending on the sector of the reporting institution | business entities which <ul style="list-style-type: none"> <li>- have foreign investors and on the last day of the financial year of the reference/previous period the amount of total equity of foreign investors in the reporting institution is not less than 250 million HUF or less than minus 250 million HUF</li> <li>- or the amount of total dividends due to foreign investors in the profit and loss statement is not less than 250 million HUF</li> <li>- on the last day of the financial year of the reference/previous period have at least 10 % in the subscribed capital of one or more foreign enterprises or have a foreign branch and the total value of these interests or the value of assets transferred to the foreign branch is not less than 10 million HUF</li> </ul> | annual    | <a href="#">R29</a> |

3. A non-regular data supply for register information shall be submitted on the basic data of foreign partners involved in the capital investment. The transactions to be reported in the monthly, quarterly and annual reports on capital investment shall be broken down by partners, which are individually identified by a partner identification code. The partner data and the partner identification code are supplied by the reporting institution (on the basis of its records), for which a non-regular data supply shall be filed on register information (On the first occasion of sending data supply and subsequently if there is a change in the relevant data).

| Subject   | Reporting institution  | Criterion  | Frequency   | Identification code |
|---|--|--|-------------|---------------------|
| Capital investments -<br>Basic data of non-resident partners involved in a capital investment | uniform data supply, does not depend on the economic sector of the reporting institution | if the reporting organisation is obligated to file an R02, R03, R12, R13 or R29 report | non-regular | <a href="#">R01</a> |

4. Non-regular data supplies have been designed in order to monitor real estate investments, which are to be submitted by the business entities specified in the Decree..

| Subject   | Reporting organisation   | Criterion  | Frequency | Identification code |
|---|--|--|-----------|---------------------|
| Capital investments -<br>Real estate investments of foreigners in Hungary           | Ministry of Local Government and Regional Development              | -  | quarterly | <a href="#">R23</a> |
| Capital investments -<br>Real estate investments of resident natural persons abroad | business organisations specialising in the trading of real estates | If the real estate agents make contracts for their natural person clients for purchase of real estate abroad in a total contract amount of not less than 500 million HUF in the reference period | annual    | <a href="#">R27</a> |