Fina

USER GUIDE

Application RGFI – Public Posting

Zagreb, October 2018

CONTENT:

1. INTRODUCTION

Entities that are subject to public posting are entrepreneurs from Article 2 of the Accounting Act (companies: joint stock companies, limited partnership, limited liability companies, economic interest associations, general partnership, sole trades and entrepreneurs' business units seated in a foreign country), for the purpose of regular operations and in cases of status changes, initiation of bankruptcy proceedings or the initiation of liquidation proceedings over the entrepreneur.

Starting from business year 2008, there is **free access** for everyone to available publicly posted documentation on the Internet, as follows:

- For small entities:

  o Annual financial reports: Balance Sheet, Profit and Loss Account (abbreviated) and Notes to the Financial Statements.
  o Other documentation: Audit Report - if the entity is subject to an audit, and the Decision on Distribution of Profit or Covering of Losses.

- For medium and large entities:

  o Annual financial reports: Balance Sheet, Profit and Loss Account, Cash Flow Report, Statement of Changes in Equity, and Notes to the Financial Statements.
  o Other documentation: Audit Report - if the entity is subject to an audit, Annual Report, and Decision on Distribution of Profit or Covering of Losses.

Consolidated financial reports are also publicly available to entrepreneurs that are subject to consolidation.

The use of data from the Annual Financial Reports Registry is permitted under the conditions prescribed by the Accounting Act (OG 109/07), Act on Amendments to the Accounting Act (OG 54/13), Act on Financial Operations and Accounting of Non-profit Organizations (OG 101/14), regulations adopted for their implementation, and other regulations and conditions determined by Fina.

The Act prescribes that the data from the Annual Financial Reports Registry may only be used for personal usage, and may not be provided to third parties, further distributed, or published.

For use of data contrary to the regulations and Fina conditions (e.g. use of data not exclusively for personal usage , use of data for commercial purposes, further sale on own services and/or products, in greater scope, etc.), the user faces the risk of misdemeanor, criminal and material responsibility. If uncertain as to whether the data may be used in a certain way, the users may consult with Fina.

By logging into the application **"RGFI-Public Posting"** all users explicitly confirm that they are acquainted with the prescribed and permitted uses of the data, and that any other use is a violation of the provisions of the law, other regulations, and Fina's terms of use.

For security reasons of the information system of publically available Annual Financial Reports Registry, **a maximum of 50 documents may be downloaded per day.** To download a larger number of documents, please contact us at: rgfi@fina.hr.

## 2.	Intended use of the application

The application is intended for the review of publicly posted annual financial reports and other documentation, and for detailed searches of the Register of annual financial reports. The documentation is publicly accessible to users of the application.

## 3.	Technical preconditions

To use the **RGFI Public Posting service**, the following are required:

- Internet browser installed:
    - Internet Explorer (last or penultimate available version)
    - Mozilla Firefox (last or penultimate available version)
    - Opera (last or penultimate available version)
    - Google Chrome (last or penultimate available version)
- Internet access
- Adobe Acrobat Reader 6.0 (or newer version)

The necessary version of the Adobe Acrobat Reader may be downloaded from: www.adobe.com.

## 4.	USING THE APPLICATION

### 4.1.	Entering the application

Entering the application, the homepage (Figure 1) opens, and contains the basic information on the services that application offers:

Figure 1. Homepage

4.1.1. User registration

In order to register as an application user, click on the link under registration (Figure 2).

Figure 2. Registration link

Clicking on the link (Figure 2) the user registration page opens (Figure 3).
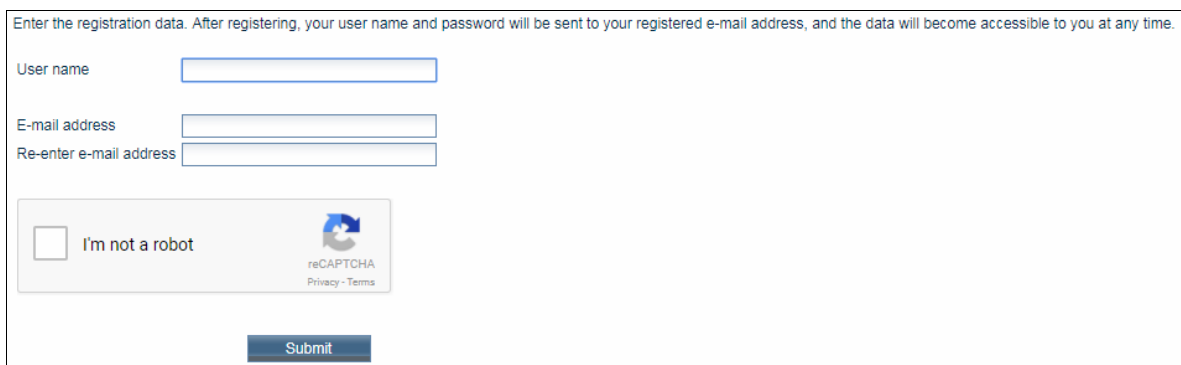

Figure 3. New user registration

After entering all the data andticking the mark "I'm not a robot", click **Submit**. The application will automatically generate and assign user name and password, and send it both to the registered e-mail address.
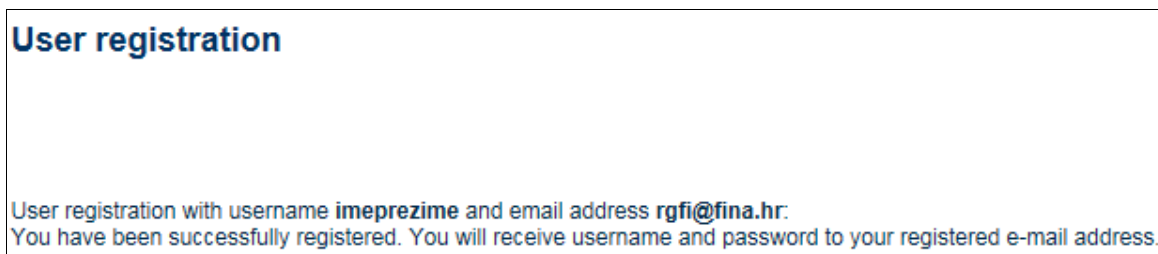

Figure 4. Successful registration

After receiving the assigned user name and password at the registered e-mail address, click on **Home page/login** to return to the home page, where you will enter the received user name and password, and tick the mark "I'm not a robot".

4.1.2. Logging into the service

Log into the application by using the assigned user name and password. Enter the user name and password, tick the mark "I'm not a robot", and click on the button **Login.** After successfully logging in, you will receive a message (Figure 5) and the selection of options of **Published reports** from the menu will become available.
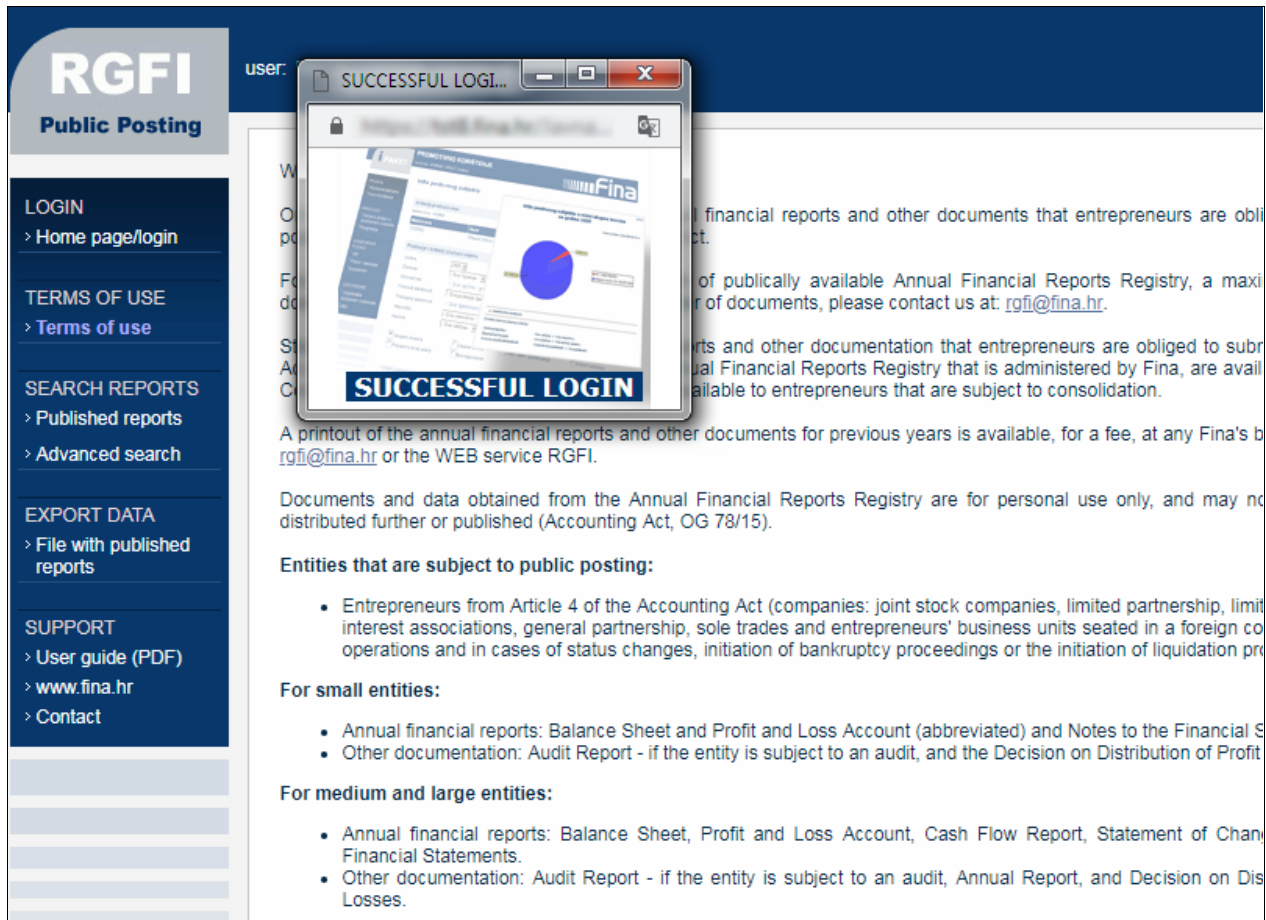

Figure 5. Successful login

If you have incorrectly entered the user name or password, or have not tick the mark "I'm not a robot", you will receive a message (Figure 6):
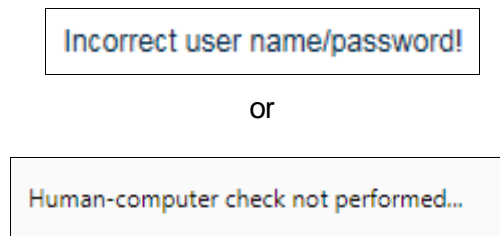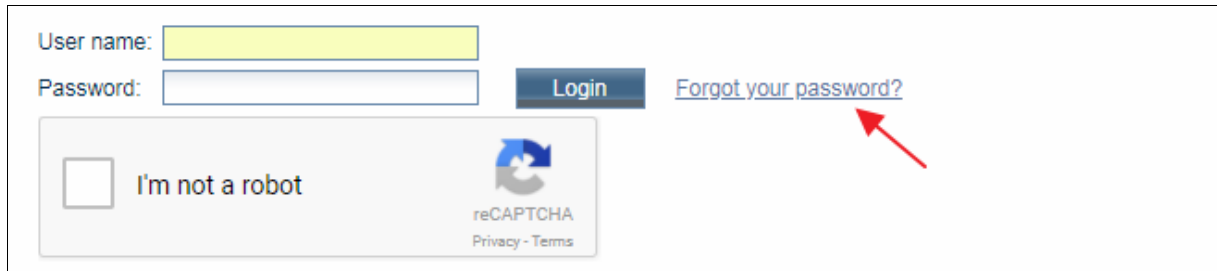

or

Figure 6. Failed login

By selecting the option **Log out,** you will be logged out of the application **RGFI Public Posting**, and will return to the application home page.
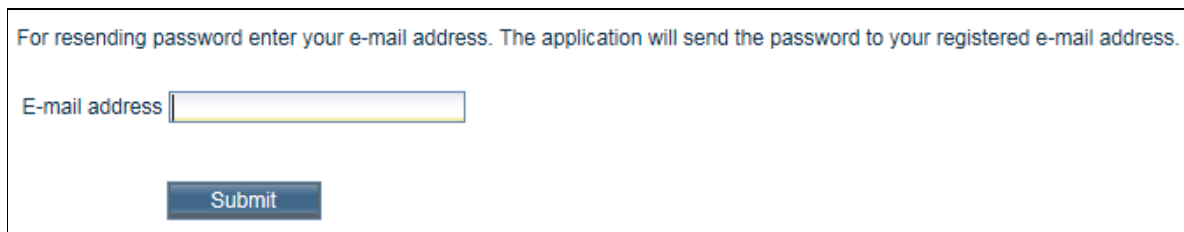
4.1.3. Resending password

If you have forgotten your user name or password, click on the link *Forgot your password?* (Figure 7) and enter the e-mail address you registered upon the registration (Figure 8), and application will send you new login information (user name and password) to your registered e-mail address.

Figure 7. Link for resending password
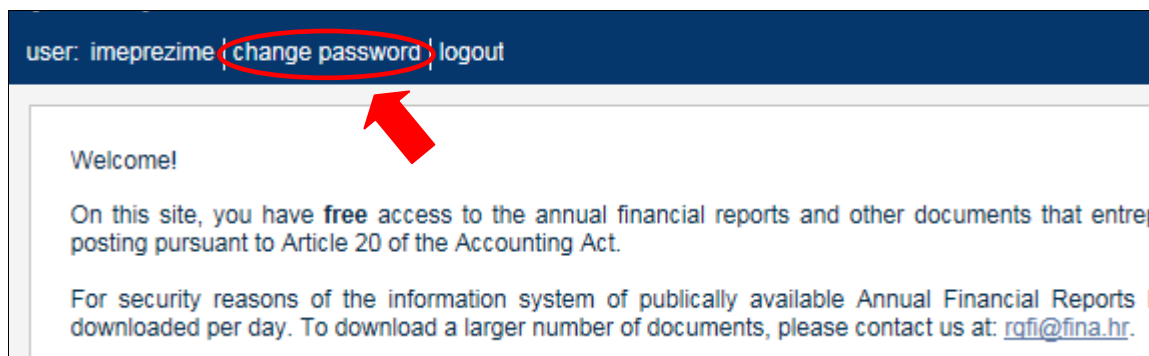
Figure 8. Screen for entering the e-mail address

4.1.4. Changing the password

If you wish to change your password, in the upper part of the screen, select the option *Change password* (Figure 9) and enter the old password and the desired new password (Figure 10). The letters A-Z, a-z, and the numbers 0-9 are permitted. The new password may not be shorter than six characters, and the Croatian letters are not permitted. Upon completing these changes, the application will send you a confirmation on the change of the password to your registered e-mail address.

Figure 9. Screen with the option change password

Figure 10. Screen for changing the password

4.2.   REVIEWS

The application **RGFI-Public Posting** may be searched using two options:

−   **Published reports** – for access to publicly posted reports, and

−   **RGFI Advanced search** – for detailed searches of the Register of annual financial reports, using one or more search criteria.

4.2.1. Published reports

After successfully logging into the application, select the option **Published reports**. It is possible to search the submitted business reports by year using the company registration number or business OIB identification number, or using other criteria (company name or part thereof, county, municipality/town).

Figure 11. Screen for selecting the year for the published reports

> ➤ Searching by company registration number or OIB ID number (Figure 12):

Searching using company registration number or OIB ID number		
Registration number/OIB		Search...

Figure 12. Searching the documents by company registration number or OIB ID number

In the field, enter the registration or OIB ID number. If this number is incorrectly entered, the application will give the message: **Enter registration number (to 8 characters) or OIB ID number (11 characters)**!

After activating the button **Search**, the following page will open (Figure 13):

Selected business entity:

Registration number	OIB	Court registration number	Business entity name	Registered office	Date of submission	Year
00332852	85821130368	080422905	FINA	Koturaška cesta 43 10000 ZAGREB	08.01.2016.	2014

Released reports:

» 📄 Balance Sheet
» 📄 Profit and Loss Account
» 📕 Notes to the Financial Statements
» 📕 Decision on Distribution of Profit or Covering of Losses

ℹ️ Documents from the Register of annual financial reports may be used only for personal use and may not be further distributed or published.

[ ] I'm not a robot   reCAPTCHA
                       Privacy - Terms

Submit

Figure 13. Screen after searching by company registration number

The page gives an overview of the basic data on the business entity, and submitted standard and non-standard reports. In order to access a report, it is necessary to tick the mark "I'm not a robot" and click on the button **Submit**.

Ticking the mark "I am not a robot" is the minimum protection that disables the uncontrolled and mass downloading of documentation from the Register of annual financial reports. After ticking the mark clicking on the button Submit, the application allows review/downloading of the documents.

By clicking on a document the selected report will open (Figure 14):

ANNUAL FINANCIAL REPORT FOR THE YEAR 2014

19.01.2016 10:40:19

Business entity basic data	
OIB ID number/MB Registration number:	85821130368 / 00332852
Company:	FINA
Address:	Ulica grada Vukovara 70, 10000 ZAGREB
Date of submission:	08.01.2016.

amounts in HRK

Balance Sheet
On the day: 31.12.2014.

Description	Note number	Preceding year	Current year
ASSETS			
A) SUBSCRIBED CAPITAL UNPAID		100	100
B) FIXED ASSETS		-	-
I INTANGIBLE ASSETS		-	-
II TANGIBLE ASSETS		-	-
III FIXED FINANCIAL ASSETS		-	-
IV RECEIVABLES		-	-
V DEFERRED TAX ASSET		-	-
C) CURRENT ASSETS		-	-
I INVENTORIES		-	-
II RECEIVABLES		-	-
III CURRENT FINANCIAL ASSETS		-	-
IV CASH IN THE BANK AND PETTY CASH		-	-
D) PREPAID EXPENSES AND ACCRUED INCOME		-	-
E) TOTAL ASSETS		100	100
F) OFF-BALANCE ENTRIES		-	-
LIABILITIES			
A) CAPITAL AND RESERVES		100	100

Figure 14. Overview of the balance sheet for the given period

➢ Searching by other criteria (company name, county, municipality/town):

Searching using other criteria

Name or part of name	[ ] (search is not case sensitive)
County	- All counties - ▾
Municipality/town	- All municipalities and towns - 🔍

Search...

Figure 15. Searching by other criteria

It is necessary to enter the company name or a part (minimum of three letters) and, if desired, enter the county and municipality/town. After clicking on the button **Search**, the application will open the following page (Figure 16):

Registration number	OIB	Business entity name	Town	Year
○ 3752755	60573510115	FIN-ART d.d. - u stečaju (bankruptcy report)	Zagreb	2014
○ 332852	85821130368	FINA	Zagreb	2014
○ 3790215	67127773511	FINA TRGOVINA d.o.o.	Zagreb	2014
○ 3952029	68671081851	FINAL COPY d.o.o.	Zagreb	2014
○ 330833	34281860392	FINAL SOLUTION, d.o.o.	Zagreb	2014
○ 1158554	62609732398	FINAL d.o.o.	Bosanci	2014
○ 950068	96035092011	FINBIRO d.o.o.	Zagreb	2014
○ 4081307	66085439662	FINCLUB Group d.o.o.	Zagreb	2014
○ 525430	41771633377	FINDI d. o. o.	Umag	2014
○ 586501	86788552776	FINEK-TEKS, d.o.o.	Zagreb	2014

Search criteria:
Name or part of name: fin
County/municipality/town: - All counties - / - All municipalities and towns -

Found: 1 - 10 out of 25
[<<|<] 1 - 2 - 3 [>|>>]

Show selected business entity

Figure 16. Screen after searching by other criteria

If the search has resulted with multiple business entities, a table will be displayed on the screen, from which you may select the desired business entity. By clicking on a row the selected business entity is marked, and by clicking on the button **Select business entity** will open a new page showing the data of the selected business entity (Figure 17):

Selected business entity:

Registration number	OIB	Court registration number	Business entity name	Registered office	Date of submission	Year
00332852	85821130368	080422905	FINA	Koturaška cesta 43 10000 ZAGREB	08.01.2016.	2014

Released reports:

» ▤ Balance Sheet
» ▤ Profit and Loss Account
» ▣ Notes to the Financial Statements
» ▣ Decision on Distribution of Profit or Covering of Losses

ℹ Documents from the Register of annual financial reports may be used only for personal use and may not be further distributed or published.

☐ I'm not a robot   reCAPTCHA Privacy - Terms

Submit

Figure 17. Overview of the selected business entity

The process is the same from this point on as in the search process based on the company registration number. Tick the mark "I am not a robot", and the remaining operations are the same as in search process based on the company registration number.

4.2.2. RGFI Advanced search

After successfully logging into the application, selecting the option **RGFI Advanced search** will allow you to search, within the selected year, through the submitted real sector business entity reports by using one or more criteria. The search result is a list of companies that meet the set of search criteria, and the access to their publicly posted reports, if these companies are required to publicly post their reports.

In the advanced search, you may enter some or all of the search criteria shown in Figure 18.

Figure 18. Screen with the option "RGFI Advanced search"

In the menu of business entities that have submitted GFI report, you may select among three options (Figure 19):

− All business entities that have submitted the report (option includes companies obliged to publicly post their reports and companies that submit the report for statistical and other purposes),

− Companies obliged and have submitted an unconsolidated report,

− Companies obliged and have submitted a consolidated report.

Figure 19. Screen with the menu for the selection of business entities to be searched

Select the search criteria from the dropdown menu or enter the criteria into the field provided. If you select a county or area of activity from the dropdown menu, then you will click on the box next to the municipality/town or subclass of activity to receive the list of all towns/municipalities within the selected county, or a detailed list of activities.

For example, by selecting Dubrovačko-neretvanska County, and by clicking on the box next to municipality/town, the screens shown in Figures 20 and 21 will open:
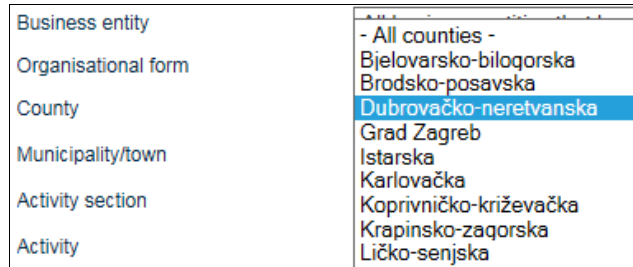
Figure 20. Overview of selection of counties in the dropdown menu
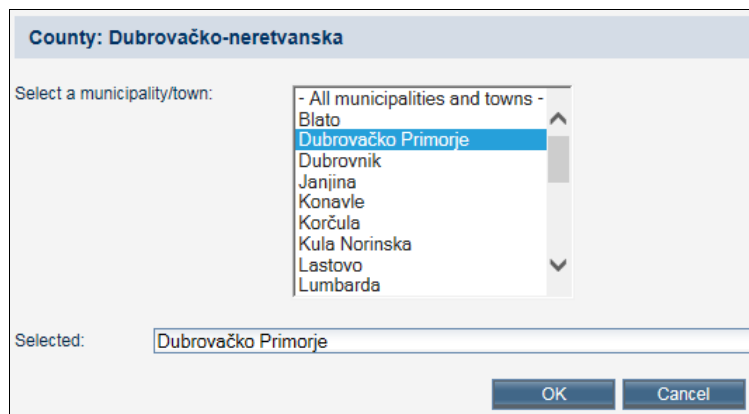
Figure 21. Overview of selection of the municipality/town within the selected county

In the fields pertaining to the number of employees, total revenues, assets and after-tax profits, it is possible to enter the limit values for which you would like to perform the search. If you mark one of these fields, you must enter the lower search limit that represents the lowest value for which the search is performed (greater than or equal to). The upper limit is the highest value to which the search is performed (lesser than or equal to). The entry of the upper limit for the search is not mandatory, and if you have not entered it, the search will be performed only according to the value listed as the lower limit.

Figure 22. Overview of the selection of search by criteria, with total revenues greater than or equal to HRK 50,000.

The number of rows to display is initially set at 100, though you may enter the desired number of search results, in the range from 1 to 1000.

For the sorting criteria, it is possible to select two criteria using the dropdown menu. The first (fundamental) criteria is mandatory, while the second is optional. If you select both criteria, the first selected criteria will be the fundamental sorting criteria, while the second will sort the data within the first criteria. The same criteria may not be selected for both sorting levels.

The initially set ascending criteria (from lowest to highest) are the county, municipality/town, activity class, size and ownership (by codes) and area of activity (by letter code).
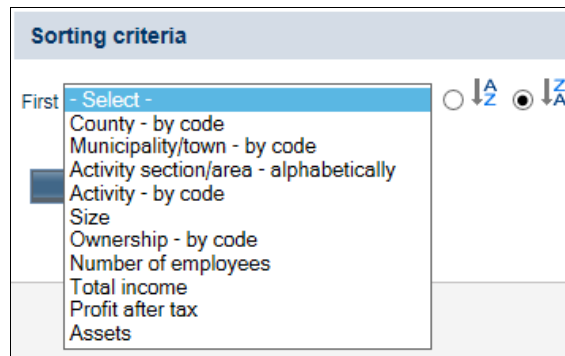
Figure 23. Overview of the selection of sorting criteria

The initially set descending criteria (from highest to lowest) are number of employees, total revenues, assets and after-tax profits. . It is possible to change the ascending criteria into descending, and vice versa, by clicking on the box that marks the direction (ascending or descending) of the sorting (Figure 24).

Figure 24. Changing the initially set of sorting criteria from ascending to descending

If you wish to change the searching and sorting criteria, click on the option **Cancel searching and sorting criteria**.

After selecting the criteria, click on the option **Search**, which will give the search results. The display of results is shown on pages with 100 rows.

Example:

You wish to perform a search for the TOP 5 entrepreneurs by total revenues in the area of City of Split, that have 10 or more employees and the activity of hotels and other accommodations in 2010.

In the field for selection of business entities that have submitted reports, in the dropdown menu, select "all business entities submitting reports", in the county menu select "Splitsko-dalmatinska" county, and in the municipality/town menu select "Split" and click on *Confirm*. Then select the activity. In the menu for the areas of activity, select I – AACCOMMODATIONS AND FOOD SERVICE ACTIVITIES, and for the class of activity selection 5510 – Hotels and similar accommodations, and click on *Confirm*. In order to narrow down the search to companies with 10 or more employees, check the box "Number of employees" and enter the number 10 in the lower limit (greater than or equal to). In the number of rows to display, enter 5. All that is left to do is to mark total revenues as the sorting criteria (descending – from highest to lowest). After clicking on the option *Search*, you will receive the list of all the business entities based on search criteria.

Figure 25. Selection of search criteria from the given example

Figure 26. Search results based on given example

The search results include the selected input search criteria and the list of business entities that meet those criteria, their identification information (registration number, OIB ID number), company name, address, county, municipality/town, size and information as to whether the business is subject to public posting or not.

Business entities that are subject to public posting are marked with a green square ▮, and business entities that are not subject to public posting are marked with a red square ▮.

If the business entities are subject to submit documents for public posting, and these have been released, then next to the green square, there will be the pdf icon ![pdf icon]. By Clicking on the pdf icon ![pdf] will access the publicly posted documents in the same manner as in the basic option **Published reports**.

Figure 27. Access to publicly posted reports

If the table with the search results does not contain any pdf icons, selecting a row from the table will give the corresponding message on the status of the submitted documents (Figures 28, 29 and 30).

Figure 28. Message for business entities that have submitted documents for public posting, but the documents have not yet been publicly released

Figure 29. Message for business entities that have not submitted documents for public posting

Figure 30. Message for business entities that are not subject to public posting
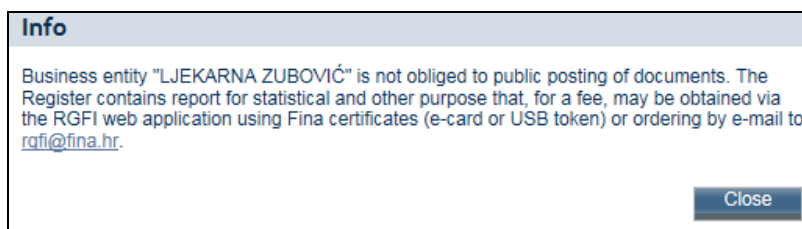
For business entities that have not submitted the documentation for public posting, or for business entities that are not subject to public posting (Figures 29 and 30), by clicking on the e-mail address rgfi@fina.hr, the window for sending a message to order a print-out of the report for statistics and other purposes will open (Figure 31).
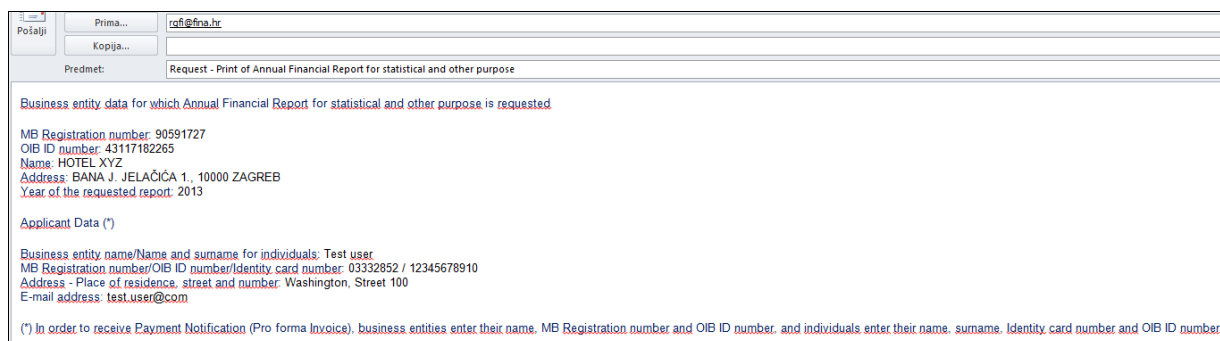

Figure 31. Sending a message for ordering the GFIs for statistics and other purposes

The message will automatically include the data from the row you clicked on from the table, i.e. data on the business entity for which you wish to order the report for statistical and other purposes, and you are expected to fill out information on the person making the request. If the reports are ordered by a legal person, please enter the company registration number (MB), OIB ID number and address, and if ordered by a natural person, please enter the name and surname, personal ID card number, OIB ID number and address.

After sending the e-mail message with the order to the e-mail address rgfi@fina.hr, you will receive an e-mail containing the Notification of payment (invoice) to be used in making the payment. Please send the Confirmation of payment to us by e-mail or fax. Upon receipt of confirmation of payment, we will send you requested report to your e-mail address.

4.2.3. Download file with published reports

By selecting the option **File with published reports** (figure 32.) it is possible to download published assets data in machine-readable form, from 2008 onwards. Data are currently only available in Croatian.
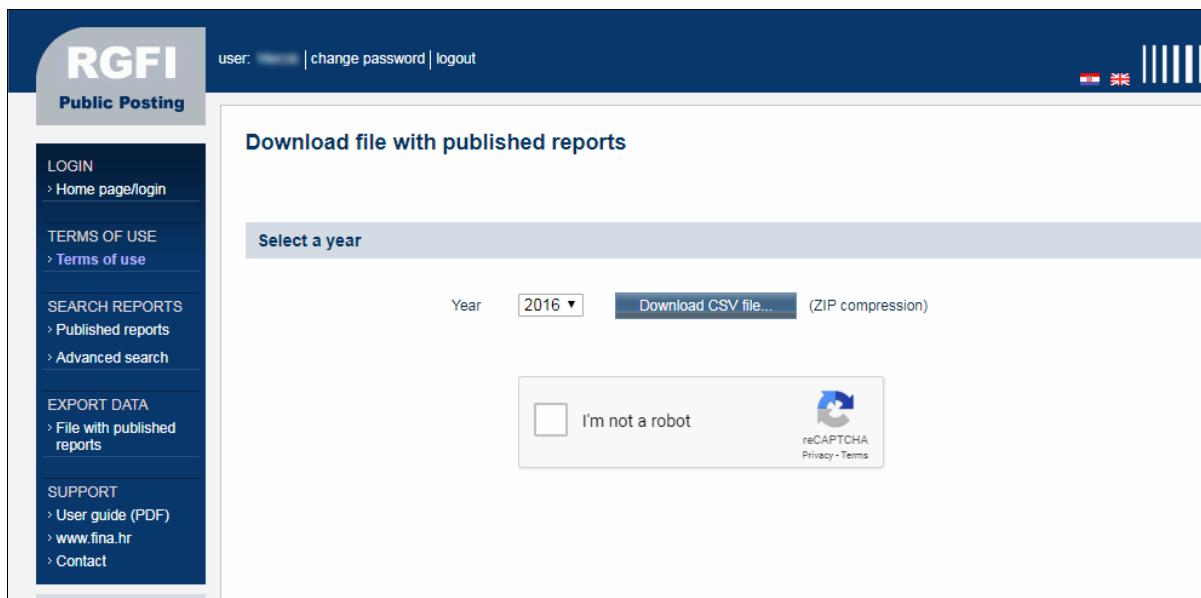
Figure 32. File with published reports

The data file can be downloaded by selecting the option **File with published reports**, after which you need to select the year for which you want data, tick the mark "I'm not a robot", and click on the **Download CSV file**, after which you can save the provided file to the desired location to your computer. The downloaded file is compressed into the archive ZIP file and has the name *RGFI_javna_objava_gggg.zip* where *gggg* is the selected year of the data. Within the packed ZIP file, there is a CSV file with the published assets data and it needs to be unpacked to the desired location on the disk.

If the file is not available for selected year, a message "File is not ready yet for choosen year" will be displayed.

4.3. OTHER

4.3.1. USER GUIDE

By selecting the option **User guide**, a new screen opens and displays the user instructions for the application.

4.3.2. www.fina.hr

Selecting the option **www.fina.hr** opens a new browser page with the homepage of the Financial Agency.

4.3.3. Contact

Selecting the option **Contact** will display the e-mail addresses of the Registers Centre (Outlook Express) and the telephone numbers of the Service desk where all additional information may be obtained on the Register of annual financial reports and the listed services (Figure 33).
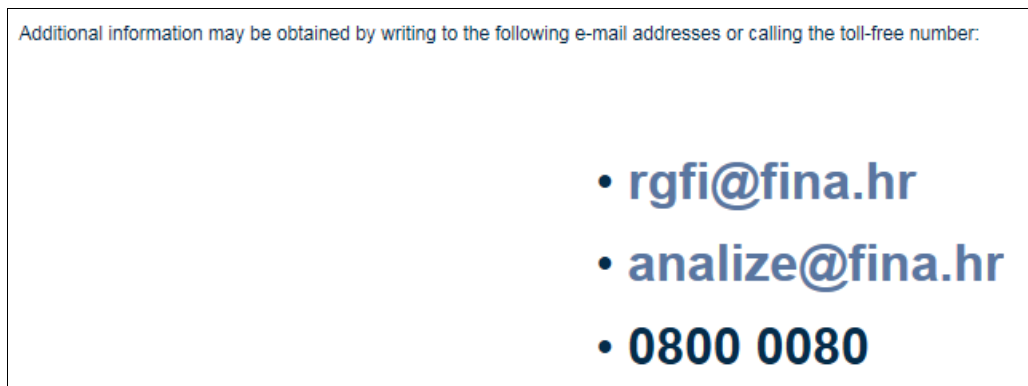

Additional information may be obtained by writing to the following e-mail addresses or calling the toll-free number:

- rgfi@fina.hr
- analize@fina.hr
- 0800 0080

Figure 33. Option Contact

By clicking on one of the e-mail addresses presented: rgfi@fina.hr or analize@fina.hr, a new message window will open automatically for sending e-mail to the Registers Centre (Figure 34):
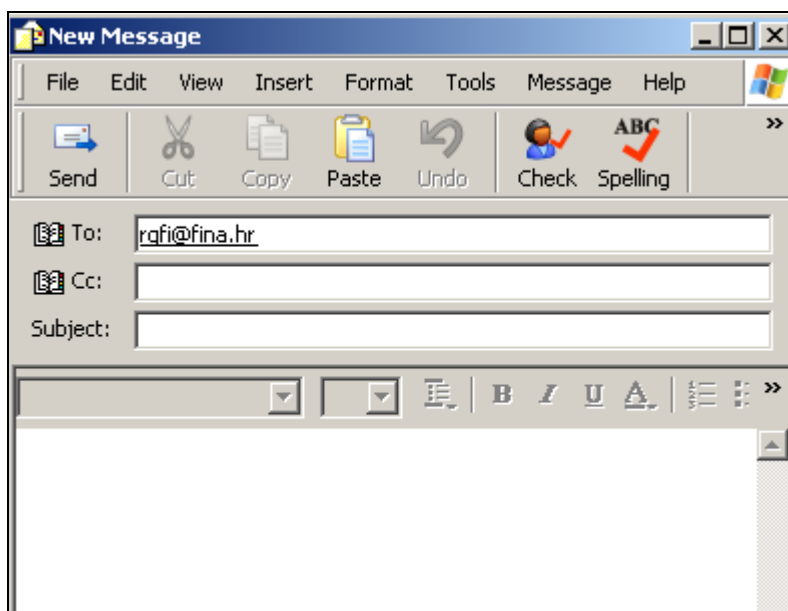
Figure 34. Sending a message

5.   GLOSSARY

Term	Definition
PDF	***Portable Document Format*** – a file format that is ready for printing and reading on the screen
Internet	Global worldwide network
E-mail	***Electronic Mail*** – enables sending messages from one computer to another
OIB ID number	***Osobni identifikacijski broj (personal identification number)*** – the permanent identification number of each person, used by the public administration bodies in all official records in their daily work and in the exchange of data