How do I distinguish between annual reports for statistics and public disclosure?

For: limited liability company and limited company

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Applicability: Description of the procedures according to Fino's announcement for reports for 2025 submitted in 2026.

Fina distinguishes between submission for statistical purposes and public disclosure. The set of documentation and the purpose of the submission are not the same.

What is the difference in the documentation?

The announcement for the 2025 reports to be filed in 2026 specifies the balance sheet, the profit and loss account and additional data for statistical purposes. The public disclosure by micro and small enterprises also includes the notes and relevant resolutions, and the auditor's report where there is an audit obligation.

Keep the calendar organised by reporting year and submission purpose. Do not copy the deadline from one year's announcement into the plan for the next without checking.

How to prepare this in your business

Before the deadline, verify your system access, permissions and the format of the required documents. Retain the final confirmation for every submission purpose. The indication that a document has been prepared in accounting does not mean it has been successfully submitted to the relevant register.

Always record the reporting period in your calendar alongside the year of submission. That way you'll avoid confusing the current requirement with an old online notice you found through a search.

Example of two control items

In the society's calendar, open separate entries for statistical submission and public release. For each, save your list of documents, the person responsible and the confirmation.

Specific next steps

1. Determine the company's liability and reporting period.
2. With an accountant, separate the two purposes of submission.
3. Prepare the documentation and certificates for the appropriate procedure.

Limits of application

We do not present this announcement as a confirmed schedule of deadlines for 2027.

Sources

Fina · GFI for 2025, submission during 2026.

https://www.fina.hr/novosti/fina-podsjeca-poduzetnike-na-obvezu-predaje-gfi-ja-do-30.-travnja-2026.-godine

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https://adriatrends.hr/poslovni-vodic/en/pitanja/gfi-mikro-mala-drustva