# Size criteria before annual reporting · How to approach?

For: Paušalni obrt · Obrtnici · j.d.o.o. · d.o.o.

Practical business guidance · Reviewed: 2026-11-22

Applicability: According to the profile and circumstances of the described case.

**Gather the relevant periods and indicators required to classify the company.**

## A starting point in practice

Retain the accounting basis and the date of the size determination.

Check what changes when society crosses a threshold or changes status.

## Working example · Size criteria before annual reporting

Check what changes when society crosses a threshold or changes status.

## Specific next steps

1. Retain the accounting basis and the date of the size determination.
2. Check what changes when society crosses a threshold or changes status.
3. Enter the conclusion into the reporting calendar and the list of required forms.

## Limits of application

By type of taxpayer, purpose of submission and reporting period.

## Sources

**FAQ · Answers to the most common questions about GFI**

https://www.fina.hr/javne-usluge-za-poslovne-subjekte/registri/registar-godisnjih-financijskih-izvjestaja/odgovori-na-vasa-najcesca-pitanja

## Original page

https://adriatrends.hr/poslovni-vodic/en/pitanja/praksa-gfi-mikro-kriteriji-odluka