

# Obligations related to Financial Statements under the Slovak law



## Corporate secretarial services

Legal entities have mainly the following obligations with respect to their undertaking and business activities pursuant to the Commercial Code, as well as the Act on Accounting:

- Holding a general meeting to approve the Financial Statements
- Filing of individual and extraordinary Financial Statements with the Collection of Deeds
- Filing of annual or extraordinary consolidated Financial Statement with the Collection of Deeds
- Filing the Financial Statements with the Registry (as of 1 January 2013)
- Publishing the balance sheet and profit and loss report in the Commercial Bulletin

## Sanctions for breach of duties set by the law

- A penalty to the executive up to EUR 3,310 for failure to file the Financial Statement by the respective deadline with the Collection of Deeds
- Winding up of the company upon the decision of the court if it has not filed its individual Financial Statement for at least two consecutive accounting periods
- Penalty of up to 2% of the total value of the company's assets for failure to perform the duties under the Act on Accounting

## We offer the following – Corporate secretarial services

- Overview of the Slovak legal regulations with respect to filing of Financial Statements
- Assistance with procedures related to legal obligations under the Slovak law, especially:
  - Holding the general meeting approving the Financial statements;
  - Submitting the Financial statements to the Collection of Deeds;
  - Arranging for publication of the relevant parts of the Financial Statements with the Commercial Bulletin; and
  - Filing the Financial statements with the Registry

## Contacts



***Miroslava Terem Greštiaková***  
***Associate Partner***

+421 (2) 582 49 341  
mgrestiakova@deloittece.com

***Lucia Batlová***  
***Legal Associate***

+421 (2) 582 49 347  
lbatlova@deloitteCE.com

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see [www.deloitte.com/sk/about](http://www.deloitte.com/sk/about) for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 195,000 professionals are committed to becoming the standard of excellence.