MFSA MALTA FINANCIAL SERVICES AUTHORITY

LH Portal for Foreign Branches

Guidelines for Foreign Branches to Upload and Review Supervisory Reporting Data through the LH Portal

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REVISIONS LOG

VERSION	DATE ISSUED	DETAILS
1.00	14 November 2022	Publication of revamped LH Portal Guidelines for Branches including minor enhancements in the data collection, processing and validation system; inclusion of ITS v3.2 file naming conventions, incorporating change in EBA filing rules
1.01	21 June 2023	Addition of ITS v3.2 file naming convention for Remuneration Reporting
1.02	18 December 2023	Amendments to align with the newly-set reporting requirements for foreign branches, the enhancement to the Data Processing and Validation System and inclusion of ITS v3.3 file naming convention

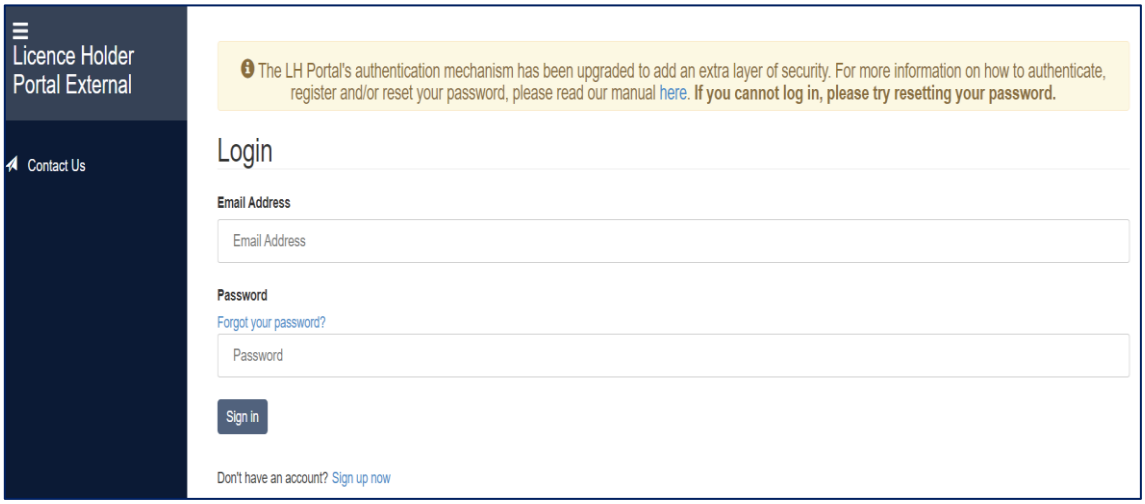
Print screens with specific bank codes and LEIs included in this document are used only for guidance purposes. In no way should these be construed as actual regulatory requirements of an institution/branch.

Upload of Supervisory Reporting Modules

Sign in

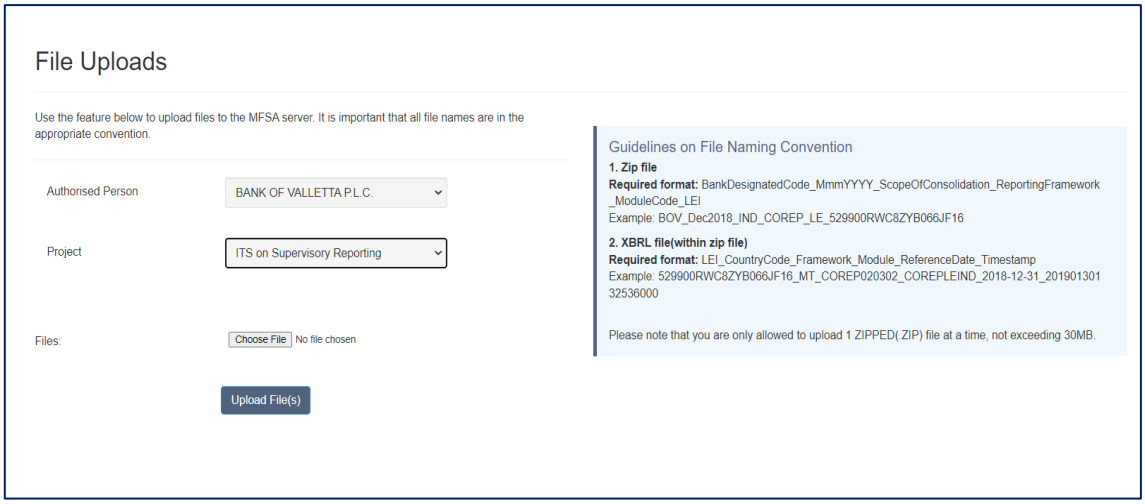
Sign into LH Portal through the below link using the user credentials.

https://lhportal.mfsa.mt/



File upload

Once successfully signed in, select ITS on Supervisory Reporting project in File Uploads.



Branches are required to upload a Supervisory Reporting module in a ZIP file, including Excel templates and one XBRL file for the whole module.

XBRL file naming convention

The following file naming conventions should be used for the XBRL file submissions of Supervisory Reporting modules and in line with the applicable reporting framework.

Submissions made under the reporting framework v3.2 and onwards:
(N.B. due to modular release of reporting framework 3.2, change in XBRL filename must be implemented for each module according to its respective applicability date):

LEI.Scope_CountryCode_Framework_Module_ReferenceDate_Timestamp

where:

- **LEI**: 20-character Legal Entity Identifier
- **Scope**: scope of consolidation (IND=individual)
- **CountryCode**: MT
- **Framework**: Version of the framework in use

  For ITS v3.3, the below frameworks apply:
  - For module FINREP = FINREP030100
  - For module OF = COREP030100 *(applies only to EU branches)*
  - For module REMHE = REM020000 *(applies only to third-country branches)*

  For ITS v3.2, the below frameworks apply:
  - For module AE = AE010200
  - For module FINREP = FINREP030100
  - For module OF = COREP030100
  - For module REMHE = REM020000 *(applies only to third-country* branches)

- **Module**: The code of the module being submitted:
  - For AE module = AE *(applies only for resubmissions until ITS v3.2)*
  - For FINREP (both IFRS and GAAP) module = FINREP9
  - For OF module = COREPOF *(as from ITS v3.3 this applies only to EU branches)*

- For REMHE module = REMHE *(applies only to third-country branches)*

- **ReferenceDate**: The reference date of the module being submitted, in the format YYYY-MM-DD
- **Timestamp**: 17-digit timestamp of the XBRL file creation, in the format YYYYMMDDhhmmsszzz, where z denotes milliseconds.

Submissions made under the reporting framework v3.0 and earlier:

LEI_CountryCode_Framework_Module_ReferenceDate_Timestamp

where:

- **LEI**: 20-character Legal Entity Identifier
- **CountryCode**: MT
- **Framework**: Version of the framework in use

  - For ITS v3.0, the below frameworks apply:
    - For module AE = AE010101
    - For module FINREP (both IFRS and GAAP) = FINREP030000
    - For module OF = COREP030000
    - For REM/HE the same framework as ITS v2.10 applies

  - For ITS v2.10, the below frameworks apply:
    - For module REMHE = REM010001 (applies only to branches of CIs in third countries)
    - For all other modules, same framework as ITS v2.9 applies

  - For ITS v2.9 the below frameworks apply:
    - For module OF = COREP020401 (applicable as from reference date March 2020)
    - For module FINREP using IFRS = FINREP020301 (applicable as from reference date June 2020)
    - For module FINREP_AE = AE010005 (same as ITS v2.8)

  - For ITS v2.8, applicable as of December 2018 reference date, the below frameworks apply:

- For module OF= COREP020302
- For module FINREP using IFRS = FINREP020202
- For module FINREP_AE = AE010005

- For ITS v2.7, the below frameworks apply:
  - For module CA = COREP020300
  - For module FINREP using IFRS = FINREP020201
  - For module FINREP_AE = AE010004

The framework codes change whenever an updated ITS version is in place. The Authority will be providing the respective updates, when applicable. In case a resubmission is due for version prior to ITS v2.7, reporting agents are kindly requested to contact the Authority to provide such framework codes.

- **Module**: The code of the module being submitted, followed by the consolidation scope (individual or consolidated), as applicable:
  - For AE module = AEIND
  - For FINREP_IFRS9 module = FINREP9INDIFRS
  - For FINREP_IFRS module=FINREPINDIFRS (*applies only for FINREP resubmissions for reference dates prior to IFRS9 implementation*)
  - For OF module = COREPOFIND
  - For CA module = COREPIND *(applies only for CA resubmissions for reference dates prior to December 2018)*
  - For REMHE module = REMHE (*applies only to branches of CIs in third countries)*

- **ReferenceDate**: The reference date of the module being submitted, in the format YYYY-MM-DD

- **Timestamp**: 17-digit timestamp of the XBRL file creation, in the format YYYYMMDDhhmmsszzz, where z denotes milliseconds. **A unique timestamp should be used in case of a resubmission of a specific module, for a particular reference date and consolidated level.**

In cases in which the XBRL filename does not match the naming convention as specified above, the upload will not be successful.

ZIP file naming convention

The following file naming convention should be used for the submission of Supervisory Reporting modules:

BankDesignatedCode_MmmYYYY_ScopeOfConsolidation_ReportingFramework_ ModuleCode_LEI

where:

- **BankDesignatedCode**: 3-letter code assigned to the institution/ branch
- **MmmYYYY**: reference date of the module e.g. Dec2020
- **ScopeOfConsolidation**: IND for individual
- **ReportingFramework_ModuleCode**: One of the following, as applicable:
    - For OF module = COREP_OF *(as from ITS v3.3 this applies only to EU branches)*
    - For CA module = COREP_CA *(applies only for CA resubmissions for reference dates prior to December 2018)*
    - For FINREP module = FINREP
    - *For AE module = FINREP_AE (applies only for resubmissions until ITS v3.2)*
    - For REMHE module = REMHE (*applies only to* third-country branches *for resubmissions of REMHE module under ITS v2.10 to v3.0)*
    - For REMHE module = REM_HE *(applies only* to third-country branches *as from ITS v3.2)*
- **LEI**: 20-character Legal Entity Identifier

In cases in which the ZIP filename does not match the naming convention as specified above, the upload will not be successful.

For resubmissions, the ZIP filename should include a 'REVxx', where x denotes a digit from 0 to 9.

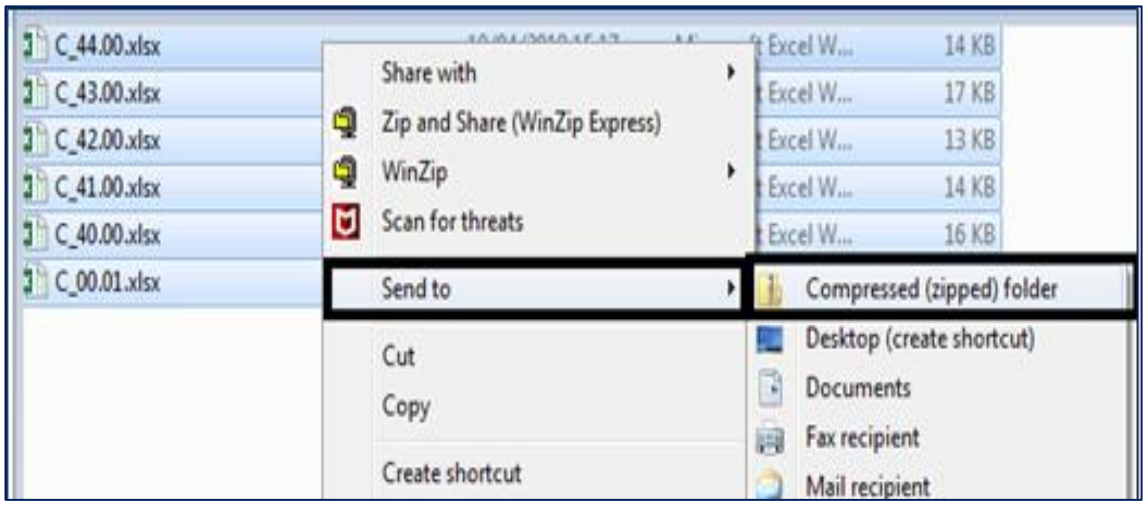
BankDesignatedCode_MmmYYYY_ScopeOfConsolidation_ReportingFramework_Mo duleCode_REVxx_LEI

Compressing modules for submission

Modules for submission through LH Portal are required to be compressed into ZIP files as per below procedure.

i. Highlight all the templates and reports within the module

ii. Right click to compress the selected files



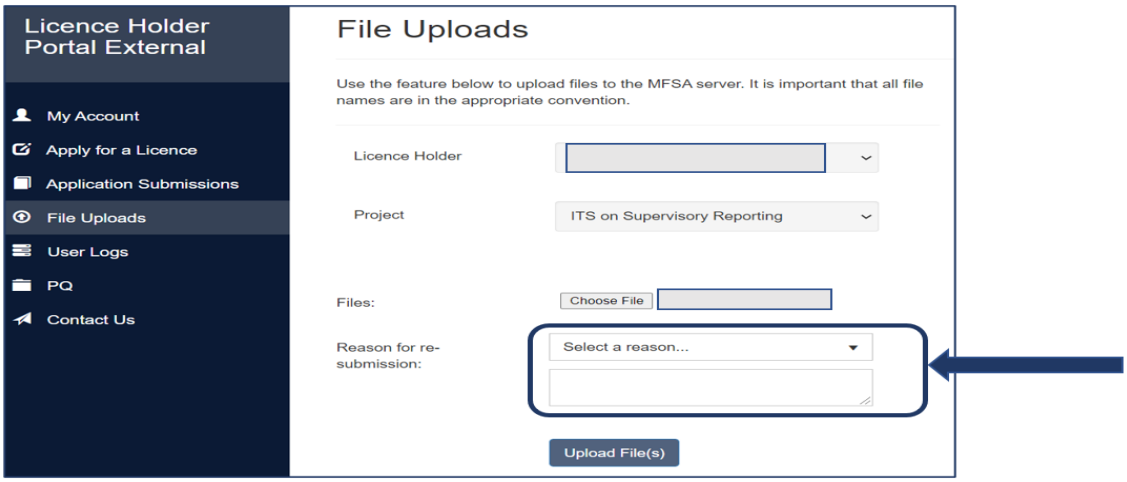
iii. Rename the newly created ZIP file in line with the ZIP file naming convention

iv. Submit the ZIP file through the LH Portal

Note: compressing the folder instead of its contents will generate an error in LH Portal and the file upload will not be successful.

Resubmissions

Whenever a resubmission is made through LH Portal, the user will be prompted to provide a reason for the resubmission.



Branches are required to select a reason for the resubmission from the drop-down menu as well as provide additional comments as outlined below. Both fields are mandatory for resubmissions.

The below table shows the options in the drop-down menu, the criteria for selecting each option as well as the additional information expected in the free text section. Comments should be limited to a concise summary of the reason for resubmission.

Drop-down Menu	Criteria	Expected additional comments
Data quality amendments requested by the Authority	Resubmission due to data quality issues amended following a request by the MFSA and/or the ECB	As applicable: - list of amended failing validation rules/data quality checks - brief description of amendments - other relevant information *E.g. v0123_m, v0456_m and inclusion of data in C_04.00*

Data quality amendments initiated by the entity	Resubmission due to data quality issues amended following recognition by the entity	As applicable: - list of amended failing validation rules/data quality checks - brief description of amendments - other relevant information *E.g. amendments in C_07.00*
Post-audit figures	Resubmission with post-audit figures	Declaration that the resubmission includes post-audit figures, and hence reconciled with the entity's financial statements *E.g. Module revised with post-audit figures which have been reconciled with published financial statements*
Post-audit figures and data quality amendments	Resubmission with post-audit figures and data quality amendments following a request by the MFSA and/or following recognition by the entity	Declaration that the resubmission includes post-audit figures, and hence reconciled with entity's financial statements **AND** as applicable: - list of amended failing validation rules/data quality checks - brief description of amendments - other relevant information *E.g. Module revised with post-audit figures which have been reconciled with published financial statements AND inclusion of data in C_04.00*
Technical issues	Resubmission due to technical issues encountered when uploading previous (re)submission/s to the MFSA	Upload date and time of previous (re)submission/s which was/were not processed – this can be extracted from LH Portal User Logs

		E.g. Previous resubmission uploaded on 18/08/2020 13:50 not processed
Completeness amendments	Resubmission due to completeness checks of previous (re)submission/s: - template(s) not required but reported - template(s) required but not reported	Case leading to resubmission together with the list of templates added/omitted. *E.g. Template required but not reported – C_02.00 AND templates not required but reported – C_06.01, C_06.02*
Other	Resubmission due to another reason not captured in any of the above options	Brief description of the reason for the resubmission

If the reason for resubmission is not provided, the upload will not be successful.

In case of resubmissions, Branches are reminded to resubmit the excel templates for the whole module, not only the templates for which revisions were expected.

This also means that the resubmitted XBRL file should include data pertaining to **all** the applicable templates of the specific module.

Review of Supervisory Reporting submissions

File submitted to queue

Upon submission through LH Portal, a notification will appear indicating that the file has been successfully submitted to queue.

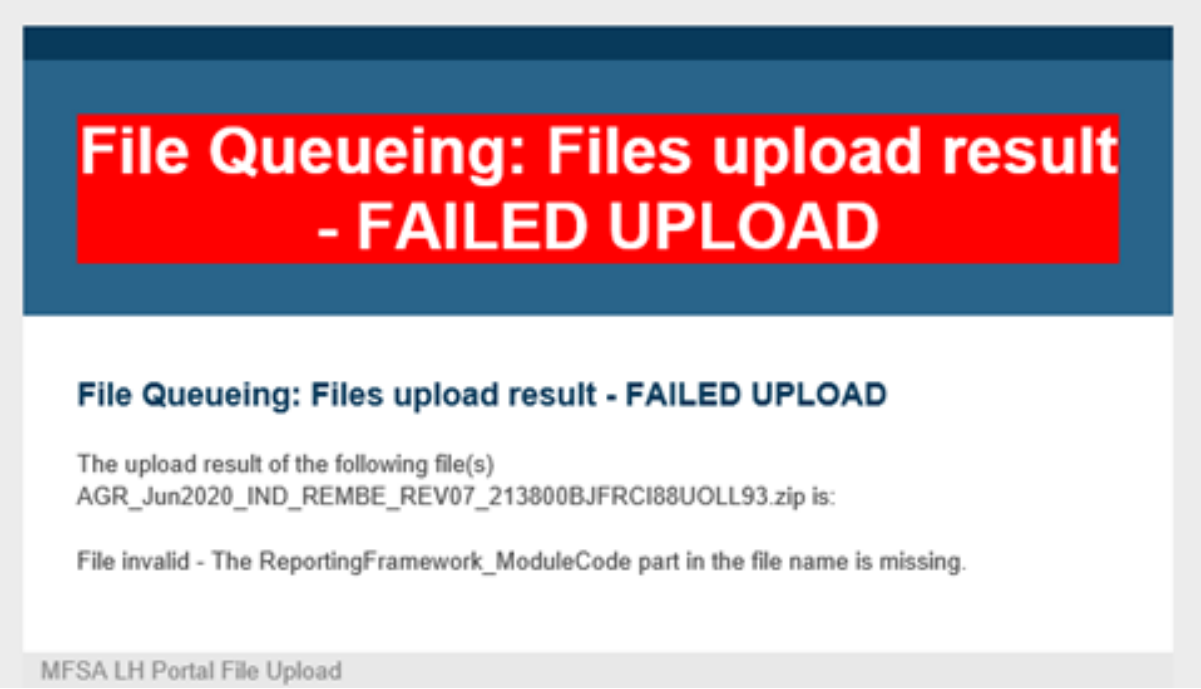
First-level (LH Portal) checks

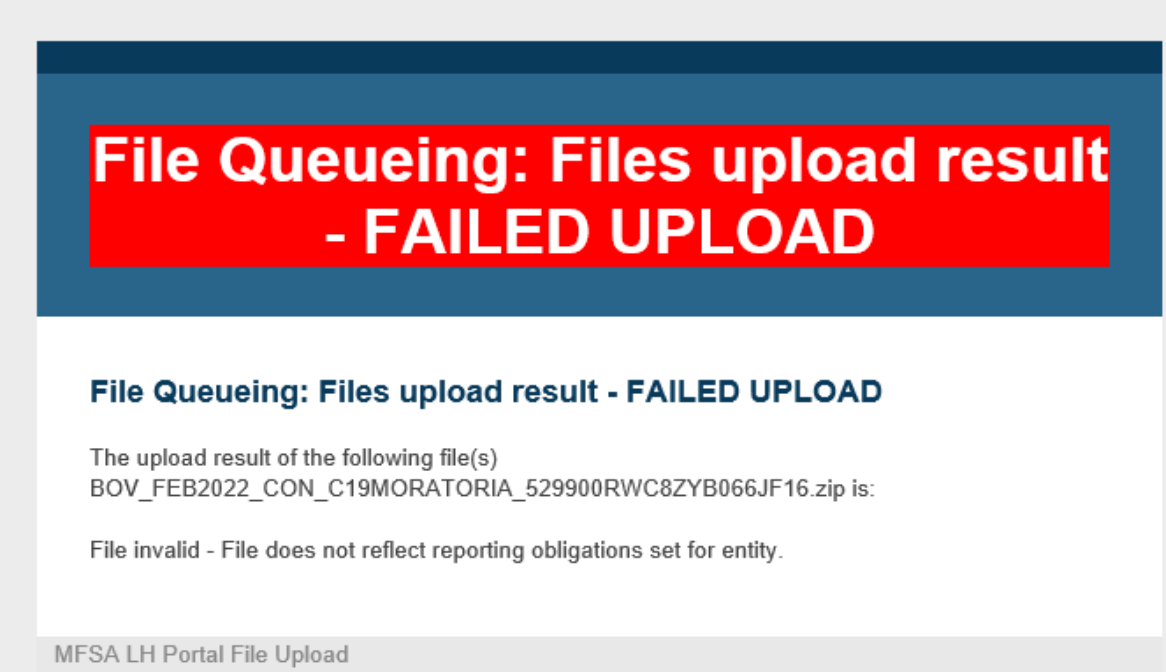
The submitted file goes through a series of first-level checks related to the file's naming convention and the entity's reporting obligations.

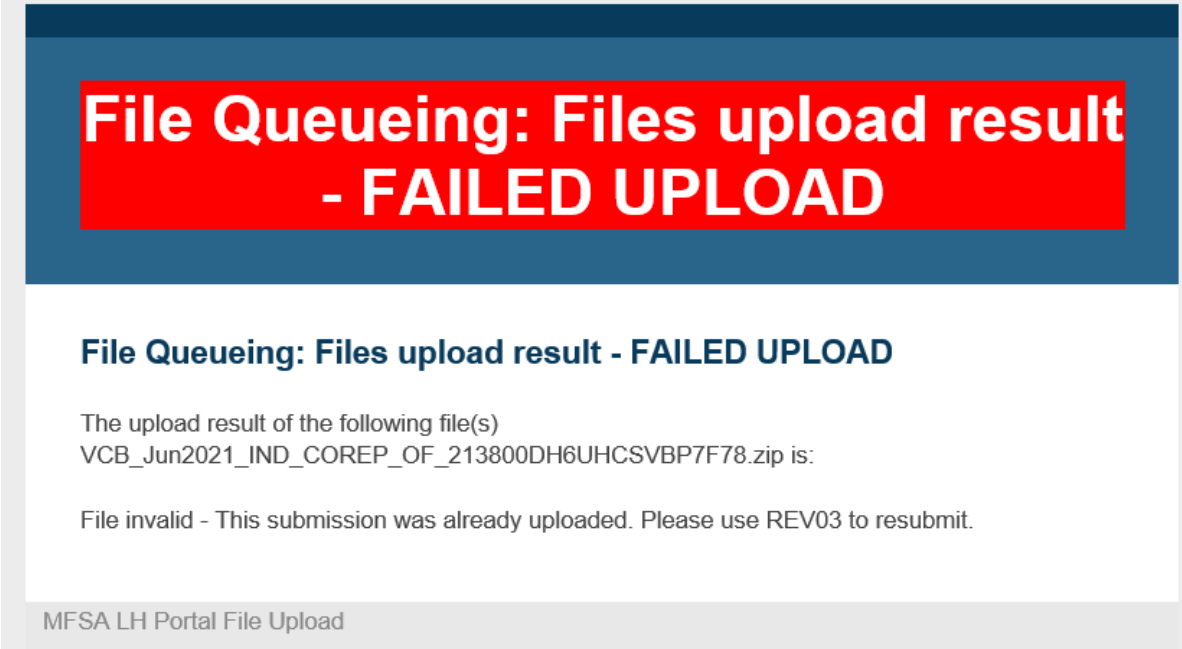
If a submission fails first-level (LH Portal) checks, an automated email is received outlining that the submission failed to upload and provides details of the issue.

Action required
Branch is expected to address the outlined issue and resubmit the module.

Some examples of the automated email outlining failed upload due to first-level checks are shown below.



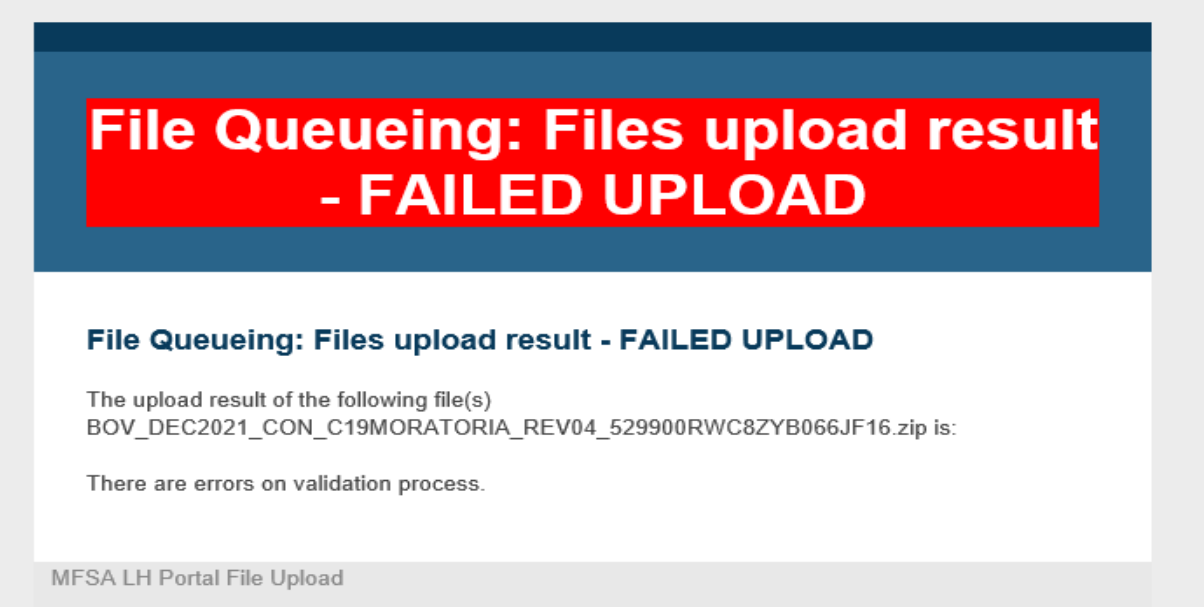

File Queueing: Files upload result - FAILED UPLOAD
File Queueing: Files upload result - FAILED UPLOAD
The upload result of the following file(s)
BOV_FEB2022_CON_C19MORATORIA_529900RWC8ZYB066JF16.zip is:
File invalid - File does not reflect reporting obligations set for entity.
MFSA LH Portal File Upload


File Queueing: Files upload result - FAILED UPLOAD
File Queueing: Files upload result - FAILED UPLOAD
The upload result of the following file(s)
VCB_Jun2021_IND_COREP_OF_213800DH6UHCSVBP7F78.zip is:
File invalid - This submission was already uploaded. Please use REV03 to resubmit.
MFSA LH Portal File Upload

Technical checks

A series of automated technical checks pertaining to the structure of the XBRL file will be performed on a submission that passes the first-level checks.

If a submission fails technical checks, an automated email is received outlining that the submission failed to upload.



Action required
Branches are recommended to notify the Banking data team members. A resubmission of the module will be required.

Data quality checks

Once a submission is successfully validated against technical checks, an automated email is received outlining that the submission has been uploaded successfully. The submission moves on to data quality validation.

Submissions to ECB

For submissions that are forwarded to the ECB, an automated email with ECB's data quality feedback is received.

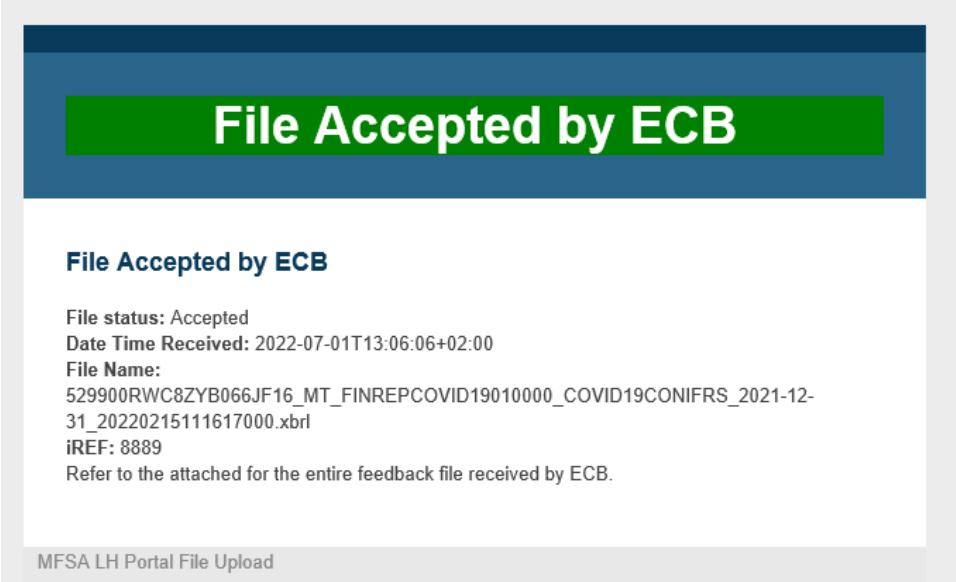
The automated email will include:

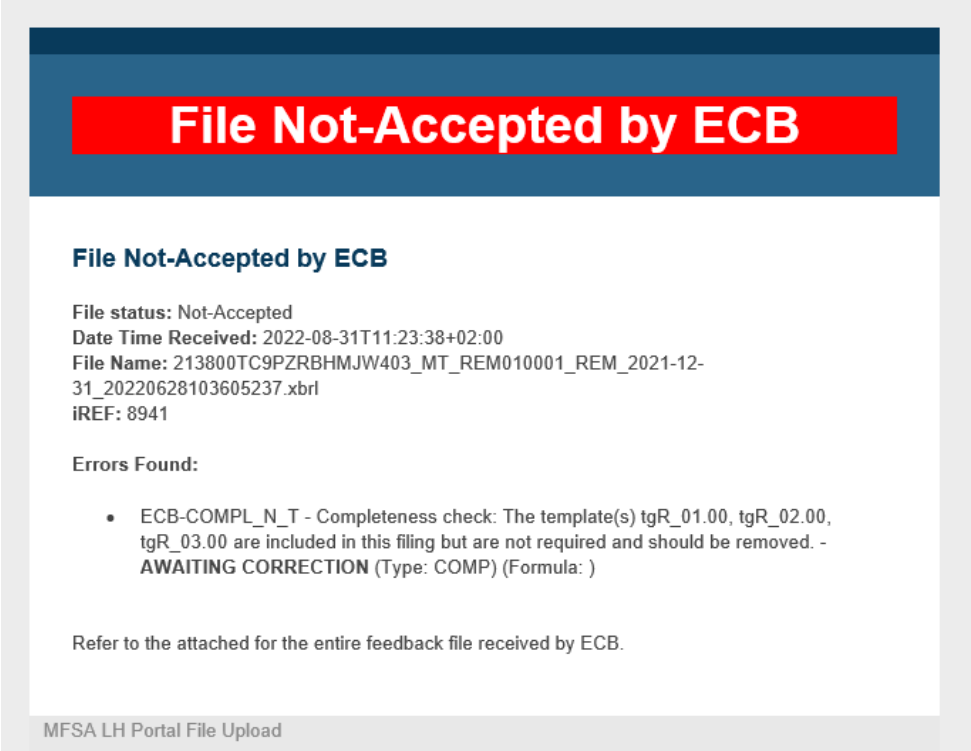
i. the full ECB feedback in XML format as an attachment
The XML schema specification, describing the structure and content of the XML feedback document, is provided in Annex I to this document

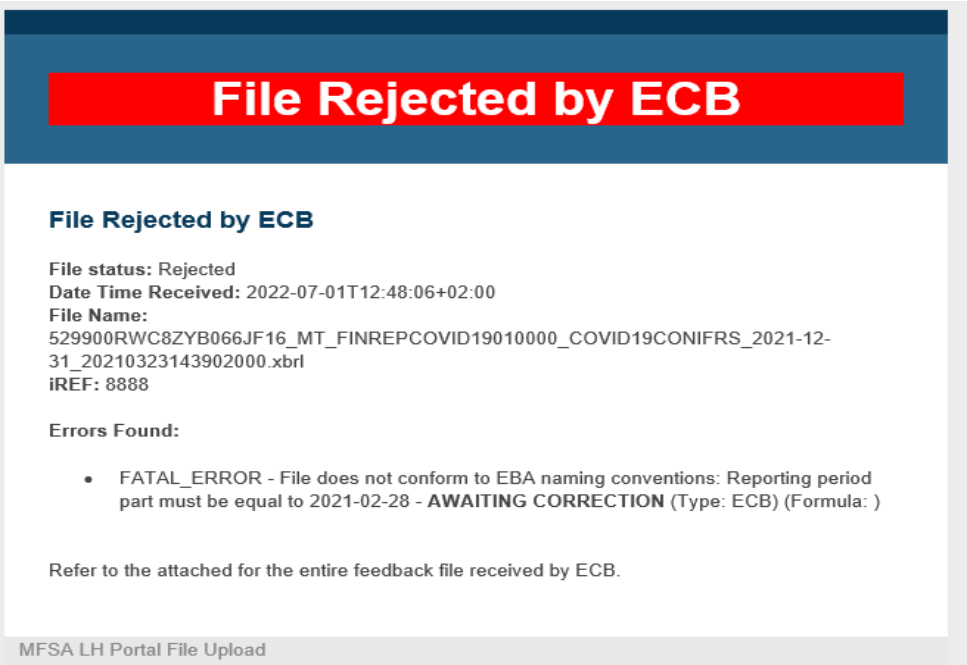
ii. a summary of ECB's feedback, including the following attributes:

Attribute in email	Element name in XML schema specification	Definition
File status	Acceptance status	The validation status and overall assessment of acceptability of the module. Possible values: Accepted, Not-Accepted, Rejected, Discarded.
Date Time Received	Received date - timestamp	Date and time of file receipt by the ECB (dd.mm.yyyy – hh:mm:ss)
File Name	File name	The file name of the uploaded XBRL file
IREF	File IREF	Unique file reference code assigned by the ECB and accessible through the LH Portal User Logs.
Errors Found	Errors found	List of all the errors found during the validation process and their description, including the type of error, text description and formula of the error.

Some examples of the automated email outlining ECB feedback are shown below.







Action required

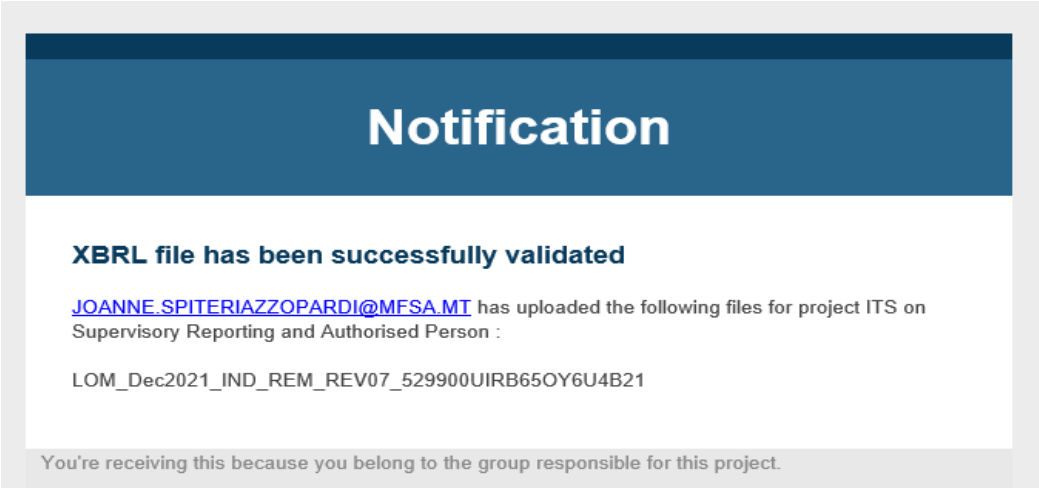
Depends on the *File status* outlined in the ECB feedback.

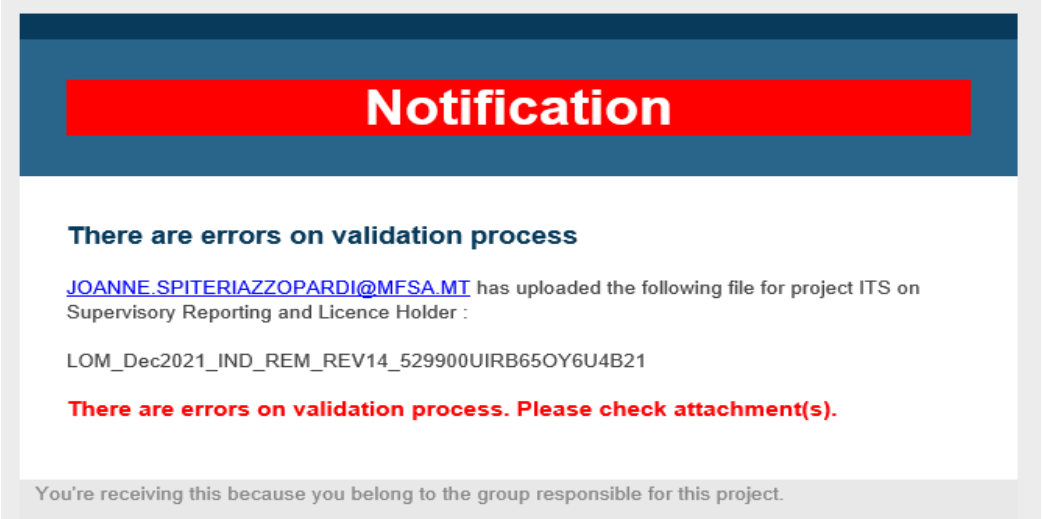
File status = Accepted -> No further action
File status = Not-Accepted -> Resubmission or justification
File status = Rejected -> Resubmission
File status = Discarded -> Contact Banking data team members for clarification

Submissions to MFSA

For submissions that are **not** forwarded to the ECB, an automated email with MFSA's data quality feedback is received. The automated email will include MFSA validation status. The full validation files in ZIP format will be in attachment in case the submission includes business errors.

Some examples of the automated email outlining MFSA feedback are shown below.





Action required

Depends on the validity of the submission outlined in the MFSA feedback.

Successfully validated -> No further action
Errors on validation process -> Resubmission or justification

Justification for failed validation rules

In the case a branch needs to provide justification/s for failed data quality checks and validation rule/s, the branch is requested to submit the template in Annex II to this document, duly filled in with all the details, to Bankingdata@mfsa.mt.

Submission status

A status is assigned to each submission successfully uploaded through LH Portal. This can be viewed in the LH Portal User Logs.

Status applicable for submissions required at MFSA level

Status	Definition
File uploaded to MFSA	Submission successfully uploaded to MFSA.
File pending MFSA Validation	Submission is being validated by MFSA
File processed Valid	Submission successfully pass MFSA Validation
File processed invalid	Submission failed to pass MFSA data validation.
File processed failed	Technical error occurred during MFSA processing. Please contact MFSA.
File Superseded	Submission has been superseded by a resubmission made by the bank.

Status applicable for submissions **forwarded to ECB**

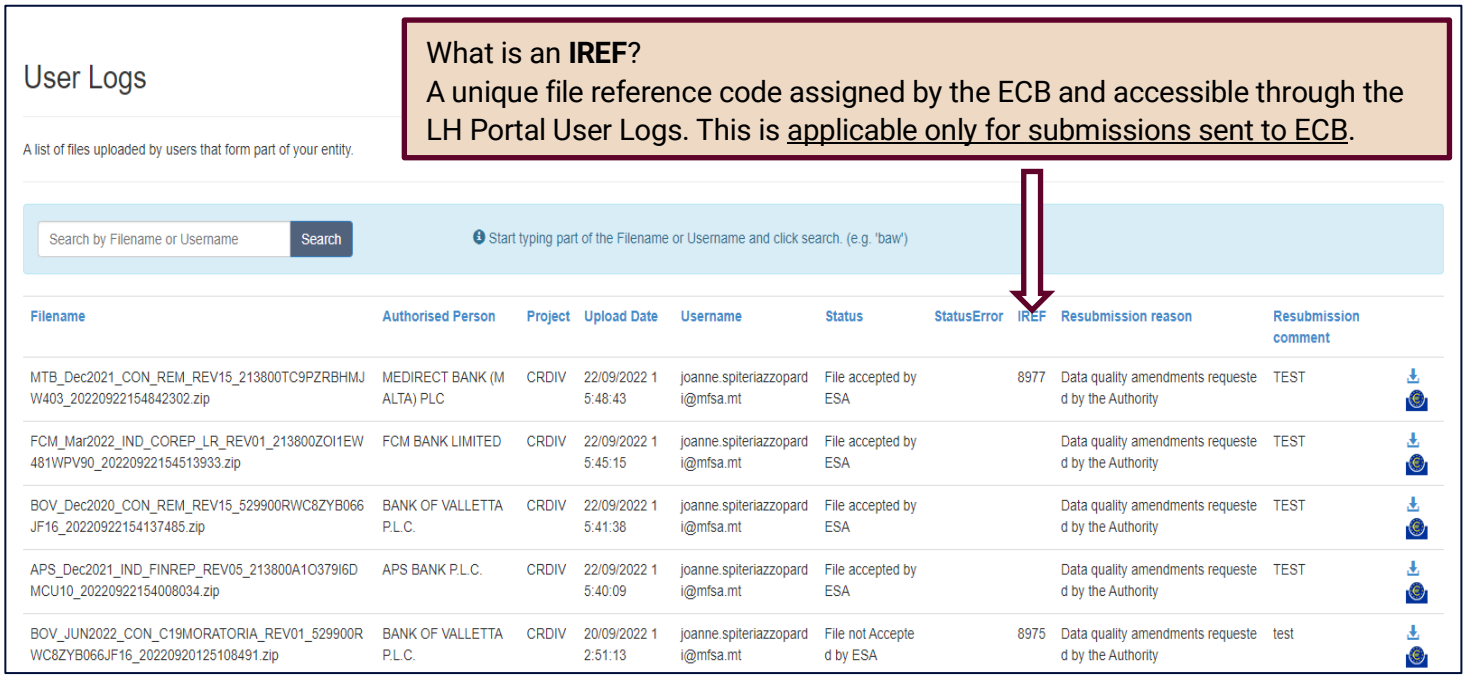
Status	Definition
File pending upload to ESA	Submission successfully passed MFSA validation, and it is pending to ECB.
File uploaded to ESA failed	Technical error occurred during upload to ECB. Please contact MFSA.
File uploaded to ESA	Submission successfully uploaded to ECB.
File Accepted by ESA	Submission successfully passed ECB validation process and no data quality checks were recorded.
File not Accepted by ESA	Submission failed to pass ECB validation process and includes data quality issues.
File Rejected by ESA	Submission includes issues within the XBRL File. **Example:** wrong taxonomy or naming convention within the XBRL File.

File Discarded by ESA	Manually discarded by ECB in exceptional circumstances.

Note: *The status **'File pending MFSA Validation'**, **'File processed failed'** and **'File Superseded'** from the previous table are also applicable for submissions sent to the ECB.*

LH Portal User Logs

The LH Portal User Logs includes details of submissions successfully made by the institution, such as: filename, username of who did the upload, submission status and upload date. Where applicable the **IREF**, reason for resubmission and icons to download ECB and/or MFSA data quality feedback report will be available.



EBA Single Rulebook Q&A

The public EBA Single Rulebook Q&A provides a tool whereby stakeholders can look for and submit questions on the practical application and implementation of the banking, payment services, ALM/CFT and other legislation that falls within the EBA's remint. This includes associated delegated and implementing acts, RTS, ITS, guidelines and recommendations. Supervisory Reporting falls in-scope of the above legislation.

In the first instance, branches should refer to the EBA dedicated Q&A webpage for queries regarding interpretation of reporting requirements within modules and respective instructions annexes. This webpage provides replies to queries already raised by various stakeholders, to which the EBA has issued its guidance and clarifications.

Interested parties can lodge their own questions on areas which have not been raised or discussed by other stakeholders.

In case a branch decides to submit a Q&A challenging EBA data validation rules, it is important that the MFSA is immediately informed and provided with the following information:

- Q&A ID
- Q&A text
- List of EBA validation rules being challenged

In such instances, a branch may temporarily submit modules with the failing checks pertaining to the pending EBA Q&A, as long as the branch also submits to the MFSA the template for providing justification on failed validation rules, making reference to the pending Q&A.

Annex I: XML Schema Specification for ECB Feedback

Annex I is also available for download from the MFSA Supervisory Reporting Webpage.

Annex II: Template for Providing Justification on Failing Checks

Annex II is also available for download from the MFSA Supervisory Reporting Webpage.

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