

# FI Regulatory Documentation Submissions Guide

Issued on: 25 April 2025

Regulatory Documentation	Rule	Submission date not later than	Submission Method <sup>1</sup>	ZIP File Naming Convention <sup>2</sup>	Soft Copy Naming Convention <sup>5</sup>
<b>FI Returns</b>					
Interim FI Return	FIR03	1 month following the Reporting Date	xlsx version via LH Portal   <i>LHP Project Name: FI Return</i>	<i>LHCode_MMMYYYY</i>	<i>LHCode_MMMYYYY_IFRQ[<i>respective-quarter</i>]</i> <sup>6</sup>
Interim FI Return - Representations Sheet	FIR03	1 month following the Reporting Date	In original <u>or</u> via LH Portal   <i>LHP Project Name: FI Return</i>	<i>LHCode_MMMYYYY</i>	<i>LHCode_YYYY_OTH-RepSheet</i>
Annual FI Return (Unaudited)	FIR03	1 month following the Reporting Date	xlsx version via LH Portal   <i>LHP Project Name: FI Return</i>	<i>LHCode_MMMYYYY</i>	<i>LHCode_YYYY_AFR</i>
Annual FI Return - Representations Sheet (Unaudited)	FIR03	1 month following the Reporting Date	In original <u>or</u> via LH Portal   <i>LHP Project Name: FI Return</i>	<i>LHCode_MMMYYYY</i>	<i>LHCode_YYYY_OTH-RepSheet</i>
<b>Audited Annual Reporting Requirements</b>					
Annual Audited FI Return	FIR03	4 months after the Accounting Reference Date	xlsx version via LH Portal   <i>LHP Project Name: FI Return</i>	<i>LHCode_MMMYYYY</i>	<i>LHCode_YYYY_AAFR</i>
Annual Audited FI Return - Representations Sheet	FIR03	4 months after the Accounting Reference Date	In original <u>or</u> via LH Portal   <i>LHP Project Name: FI Return</i>	<i>LHCode_MMMYYYY</i>	<i>LHCode_YYYY_OTH-RepSheet</i>
Audited Annual Financial Statements	FIR03	4 months after the Accounting Reference Date	In original <u>or</u> via LH Portal   <i>LHP Project Name: FI Return</i>	<i>LHCode_MMMYYYY</i>	<i>LHCode_YYYY_OTH-AFS</i>
Auditors' Report & Opinion	FIR03	4 months after the Accounting Reference Date	In original <u>or</u> via LH Portal   <i>LHP Project Name: FI Return</i>	<i>LHCode_MMMYYYY</i>	<i>LHCode_YYYY_OTH-AuditorReport</i> <sup>3</sup>
Independent Partitioner's Assurance Report	FIR03	4 months after the Accounting Reference Date	In original <u>or</u> via LH Portal   <i>LHP Project Name: FI Return</i>	<i>LHCode_MMMYYYY</i>	<i>LHCode_YYYY_OTH-AuditorAssuranceReport</i> <sup>3</sup>
Auditors' Management Letter	FIR03	4 months after the Accounting Reference Date	In original <u>or</u> via LH Portal   <i>LHP Project Name: FI Return</i>	<i>LHCode_MMMYYYY</i>	<i>LHCode_YYYY_OTH-MgtLtr</i> <sup>4</sup>
Remedial action taken on Auditors' Management Letter	FIR03	4 months after the Accounting Reference Date	In original <u>or</u> via LH Porta   <i>LHP Project Name: FI Return</i>	<i>LHCode_MMMYYYY</i>	<i>LHCode_YYYY_OTH-MgtLtrReply</i> <sup>4</sup>
Annual Compliance Report	FIR03	4 months after the Accounting Reference Date	In original or via LH Portal   <i>LHP Project Name: FI Return</i>	<i>LHCode_MMMYYYY</i>	<i>LHCode_YYYY_OTH-AnnualComplianceReport</i>

<sup>1</sup>License Holders must follow R3-1.3.5 of FIR/03 and the Guidelines on the 'Use of Electronic Signatures' when documentation is required to be submitted to the Authority.

<sup>2</sup>License Holders are to follow the 'Guidelines on File Naming Convention' provided on the right-hand side of the File Uploads Tab within the LH Portal, when submitting the above documents in zip files. During the file zipping process, the .zip file extension is generated automatically for the user and therefore should not be manually inputted as part of the naming convention.

<sup>3</sup>License Holders may submit the "Audited Annual Financial Statements" and the "Auditors' Report & Opinion" as a single consolidated document, provided that the Auditors' Report & Opinion are included within the "Audited Annual Financial Statements" itself. In such cases, the document should be submitted under the naming convention: "Audited Annual Financial Statements".

<sup>4</sup>License Holders may submit the "Auditor's Management Letter" and the corresponding "Remedial Action Taken on the Auditor's Management Letter" as a single consolidated document, provided that the remedial actions undertaken by management are clearly included within the Auditor's Management Letter itself. In such cases, the document should be submitted under the naming convention: "Auditor's Management Letter".

<sup>5</sup>Soft Copy Naming Convention Guide:

**MMM** = represents the first three letters of the last month of the reference period; **YYYY** = the year corresponding to that last month of the reference period; **LHCode** = License Holder Code found in the entity's Corporate Profile on the MFSA LH Portal

## Examples

Example 1: If the financial year-end is 31 December 2025, the Q1 reference period would be from 1 January 2025 to 31 March 2025. In this case, the naming convention should use MMM as "MAR" and YYYY as "2025".

Example 2: If the financial year-end is 30 April 2026:

- The Q2 reference period would be from 1 May 2025 to 31 October 2025. In this case, the naming convention should use MMM as "OCT" and YYYY as "2025".
- The Q3 reference period would be from 1 May 2025 to 31 January 2026. In this case, the naming convention should use MMM as "JAN" and YYYY as "2026".

<sup>6</sup>Depending on the quarter of the interim return, the following convention must be utilised:

Quarter	File name	Naming Convention	Example (Reference period 01 Jan 2025 to 31 Dec 2025)	Example (Reference period 01 May 2025 to 30 April2026)
Quarter 1	Interim FI Return	LHCode_MMMYYYY_IFRQ1.xlsx	ABC_MAR2025_IFRQ1.xlsx	ABC_JUL2025_IFRQ1.xlsx
Quarter 2	Interim FI Return	LHCode_MMMYYYY_IFRQ2.xlsx	ABC_JUN2025_IFRQ2.xlsx	ABC_OCT2025_IFRQ2.xlsx
Quarter 3	Interim FI Return	LHCode_MMMYYYY_IFRQ3.xlsx	ABC_SEP2025_IFRQ3.xlsx	ABC_JAN2026_IFRQ3.xlsx
Quarter 4	Annual FI Return	LHCode_YYYY_AFR	ABC_2025_AFR	ABC_2026_AFR
	Annual Audited FI Return	LHCode_YYYY_AAFR	ABC_2025_AAFR	ABC_2026_AAFR

**Note: An automatic validation check is performed on every submission, such that MMM and the reference 'period to' date within the return's Cover Sheet match.**

## Disclaimer

Note that this document is to serve as additional guidance to license holders. It is to be read in conjunction with the applicable laws and MFSA rules and shall not override or substitute any legislative provisions or legal requirements found therein. License Holders and/or stakeholders are expected to notify the Authority of any difficulties and or inaccuracies which may arise by cause of this document on [SUFintech@mfsa.mt](mailto:SUFintech@mfsa.mt).