

CASP Regulatory Documentation Submissions Guide

Issued on: 11 March 2025

Regulatory Documentation	Rule	Submission date not later than	Submission Method*	Soft Copy Naming Convention**
CASP Returns				
Interim CASP Return	R3-2.6.12	1 month following the Reporting Date	xlsx version via LH Portal	<i>LHCode_MMMYYYY_ICRQ(respective-quarter)***</i>
Interim CASP Return - Representations Sheet	R3-2.6.12	1 month following the Reporting Date	In original or via LH Portal	<i>LHCode_YYYY_OTH_RepSheet</i>
Annual CASP Return (Unaudited)	R3-2.6.8	1 month following the Reporting Date	xlsx version via LH Portal	<i>LHCode_YYYY_ACR</i>
Annual CASP Return - Representations Sheet (Unaudited)	R3-2.6.8	1 month following the Reporting Date	In original or via LH Portal	<i>LHCode_YYYY_OTH_RepSheet</i>
Audited Annual Reporting Requirements				
Annual Audited CASP Return	R3-2.6.1	6 months after the Accounting Reference Date	xlsx version via LH Portal	<i>LHCode_YYYY_AACR</i>
Annual Audited CASP Return - Representations Sheet	R3-2.6.1	6 months after the Accounting Reference Date	In original or via LH Portal	<i>LHCode_YYYY_OTH_RepSheet</i>
Audited Annual Financial Statements	R3-2.6.1	6 months after the Accounting Reference Date	In original or via LH Portal	<i>LHCode_YYYY_OTH_AFS</i>
Auditors' Report & Opinion	R3-2.6.1	6 months after the Accounting Reference Date	In original or via LH Portal	<i>LHCode_YYYY_OTH_AuditorReport</i>
Auditors' Report to the MFSA	R3-2.6.1	6 months after the Accounting Reference Date	In original or via LH Portal	<i>LHCode_YYYY_OTH_MFSAAuditorReport</i>
Auditors' Management Letter	R3-2.6.1	6 months after the Accounting Reference Date	In original or via LH Portal	<i>LHCode_YYYY_OTH_MgtLtr</i>
Remedial action taken on Auditors' Management Letter	R3-2.6.1	6 months after the Accounting Reference Date	In original or via LH Portal	<i>LHCode_YYYY_OTH_MgtLtrReply</i>
Annual Compliance Report	R3-2.6.1	6 months after the Accounting Reference Date	original or via LH Portal	<i>LHCode_YYYY_OTH_Compliance</i>
Social Media Annex	R3-2.6.1	6 months after the Accounting Reference Date	original or via LH Portal	<i>LHCode_YYYY_OTH_Social</i>
Wallet Address Form	R3-2.6.1	Initial and Updated Versions	In original or via LH Portal	<i>LHCode_YYYY_OTHWallet</i>

*License Holders are to follow the Guidelines on the 'Use of Electronic Signatures'.

**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.

Soft Copy Naming Convention Guide:

YYYY = Year of Reporting date --> ex: 2024

MMM = Month of Reporting date --> ex: Jun

LHCode = License Holder Code found in the entity's Corporate Profile on the MFSALH Portal

Ex: *FILH01_Mar2024_ICRQ1*

***Depending on the quarter of the interim return, the following convention must be utilised:

Quarter 1	<i>LHCode_MMMYYYY_ICRQ1.xlsx</i>
Quarter 2	<i>LHCode_MMMYYYY_ICRQ2.xlsx</i>
Quarter 3	<i>LHCode_MMMYYYY_ICRQ3.xlsx</i>

***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.

There are scenarios where the accounting reference date of the institution falls outside the conventional Jan – Dec accounting period. In that case, the MMM must reflect the 'period to' date within the return's Cover Sheet.

For instance, when the accounting reference date is between Apr – Mar, the below naming convention must be utilised:

Ref. Period Covered	Naming Convention
Apr 2023 – Jun 2023	<i>LHCode_Jun2024_ICRQ1.xlsx</i>
Apr 2023 – Sep 2023	<i>LHCode_Sep2024_ICRQ2.xlsx</i>
Apr 2023 – Dec 2023	<i>LHCode_Dec2024_ICRQ3.xlsx</i>
Apr 2023 – Mar 2024	<i>LHCode_2024_ACR.xlsx</i>
Apr 2023 – Mar 2024	<i>LHCode_2024_AACR.xlsx</i>

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.