

28 January 2026

## Circular to Credit Institutions including Foreign Branches - Update on the Mandatory Adoption of XBRL-CSV Format for Supervisory Reporting

The Authority is hereby releasing a communication to inform all credit institutions and foreign branches about updates regarding the mandatory adoption of the XBRL-CSV format for supervisory reporting submissions, as previously set out in the [Authority's circulars of May](#) and [July 2025](#).

In advance of mandatory implementation, the Authority invites all credit institutions and foreign branches to participate in a testing exercise by submitting test XBRL-CSV files through the ITS on Supervisory Reporting area, via the **LH Portal testing environment**, available in the following location: <https://testlhportal.mfsa.mt/> from **2 February until and including 13 February 2026**.

This testing environment replicates the functionality of the live LH Portal used for regular regulatory reporting submissions and registered users of the LH Portal live environment may access the LH Portal testing environment using their existing login credentials.

As the testing exercise is limited to validation of the upload and submission process through LH Portal, institutions may use dummy or test data. No binding checks will be performed on the completeness or accuracy of reported data points and, accordingly, any automated feedback relating to data content should be disregarded. For the purposes of this exercise, institutions should **only consider whether XBRL-CSV files have been successfully uploaded and processed by the LH Portal**. Notwithstanding the above, submitted files are expected to comply with the applicable technical requirements, including the correct file structure, naming conventions and other relevant specifications.

For the purposes of this exercise, institutions are required to use the **ITS version 4.2 framework**, including applicable templates and naming conventions, as set out in the resources available in the [Supervisory Reporting section of the Authority's website](#).

As part of the testing exercise, participating institutions will be requested to complete and return to [Bankingdata@mfsa.mt](mailto:Bankingdata@mfsa.mt) a User Acceptance Testing (UAT) form available as an annex to this circular - separately for [Credit Institutions](#) and [Foreign Branches](#), clearly indicating the submissions made through the LH Portal testing environment. The Authority remains available to address any queries or provide clarification related to the testing exercise or the transition to the XBRL-CSV reporting format via the same email address.

All reporting institutions are strongly encouraged to participate in this exercise to ensure their readiness and ability to successfully submit regulatory returns in the required XBRL-CSV format once it becomes mandatory from March 2026 reference date onwards.