

**LH Portal for Foreign Branches**

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

CONTENTS

[Upload of Supervisory Reporting Modules 4](#_Toc144193257)

[Sign in 4](#_Toc144193258)

[File upload 4](#_Toc144193259)

[XBRL file naming convention 5](#_Toc144193260)

[ZIP file naming convention 8](#_Toc144193261)

[Compressing modules for submission 9](#_Toc144193262)

[Resubmissions 10](#_Toc144193263)

[Review of Supervisory Reporting submissions 12](#_Toc144193264)

[File submitted to queue 12](#_Toc144193265)

[First-level (LH Portal) checks 12](#_Toc144193266)

[Technical checks 14](#_Toc144193267)

[Data quality checks 15](#_Toc144193268)

[Submissions to ECB 15](#_Toc144193269)

[Submissions to MFSA 17](#_Toc144193270)

[Justification for failed validation rules 18](#_Toc144193271)

[Submission status 18](#_Toc144193272)

[LH Portal User Logs 19](#_Toc144193273)

[EBA Single Rulebook Q&A 20](#_Toc144193274)

[Annex I: XML Schema Specification for ECB Feedback 21](#_Toc144193275)

[Annex II: Template for Providing Justification on Failing Checks 21](#_Toc144193276)

|  |  |  |
| --- | --- | --- |
| 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 |
| 1.03 24 June 2024 Addition of ITS v3.4 file naming convention | | |
| 1.04 02 January 2025 Addition of ITS v3.5 file naming convention | | |
| 1.05 01 March 2025 Addition of ITS v4.0 file naming convention | | |
| 1.06 03 October 2025 Addition of ITS v4.1 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/>

Application

Description automatically generated with low confidence

## 

## **File upload**

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

Graphical user interface, application

Description automatically generated

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 V4.1, same framework as ITS v4.0 applies.

For ITS V4.0, same framework as ITS v3.5 applies.

For ITS V3.5, same framework as ITS v3.4 applies.

For ITS V3.4, same framework as ITS v3.3 applies.

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. **A unique timestamp should be used in case of a resubmission of a specific module, for a particular reference date.**

**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.

*Since the naming convention is case sensitive institutions are strictly required to use uppercase for ‘REV’.*

**BankDesignatedCode\_MmmYYYY\_ScopeOfConsolidation\_ReportingFramework\_ModuleCode\_REVxx\_LEI**

## **Compressing modules for submission**

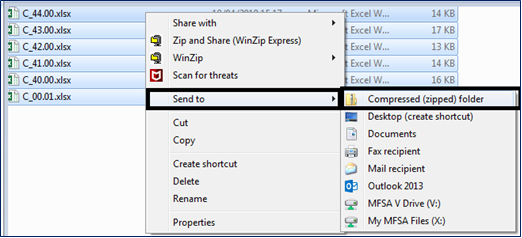
Modules for submission through LH Portal are required to be compressed into ZIP files as per below procedure.

1. Highlight all the templates and reports within the module

Graphical user interface, application, Word

Description automatically generated

1. Right click to compress the selected files



1. Rename the newly created ZIP file in line with the ZIP file naming convention
2. 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.

Graphical user interface

Description automatically generated

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 |

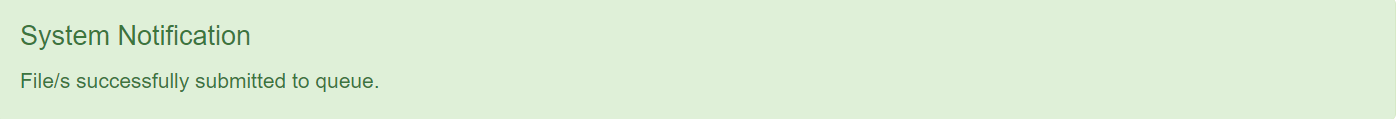
If the reason for resubmission is not provided, the upload will not be successful.

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.

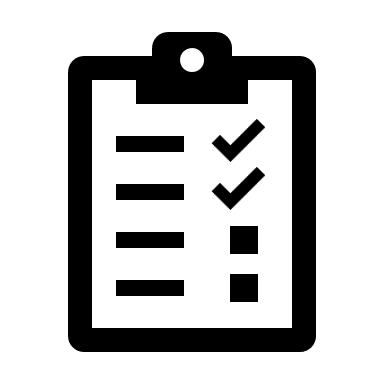
## **First-level (LH Portal) checks**

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.

Graphical user interface, application, Teams

Description automatically generated

Graphical user interface, application, Teams

Description automatically generated

Graphical user interface, application

Description automatically generated

## **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.

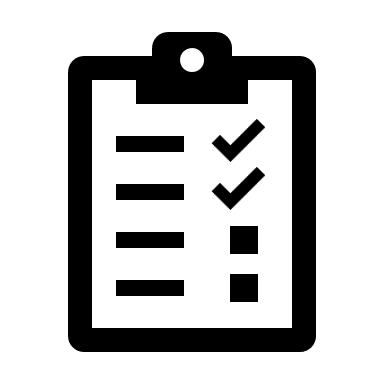
Graphical user interface, text, application, email

Description automatically generated

**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.

Graphical user interface, text, application, email

Description automatically generated

### 

### 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:

1. 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

1. 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.

Graphical user interface, text, application, email

Description automatically generated

Graphical user interface, text, application, email

Description automatically generated

Graphical user interface, text, application, email

Description automatically generated

**Action required**

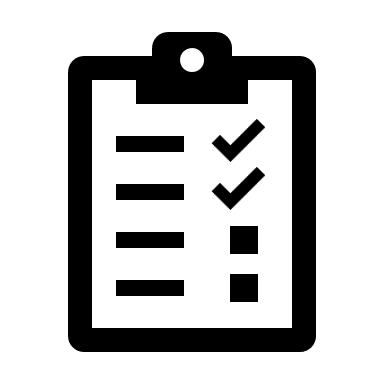
Depends on the *File status* outlined in the ECB feedback.

**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.

Graphical user interface, application, email

Description automatically generated

Graphical user interface, text, application, email

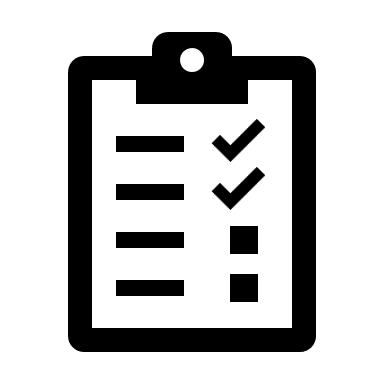
Description automatically generated

**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](mailto: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.

Graphical user interface, text, application

Description automatically generated

What is an **IREF**?

A unique file reference code assigned by the ECB and accessible through the LH Portal User Logs. This is applicable only for submissions sent to ECB.

# 

# **EBA Single Rulebook Q&A**

The public [EBA Single Rulebook Q&A](https://www.eba.europa.eu/single-rule-book-qa?p_p_id=questions_and_answers_WAR_questions_and_answersportlet&p_p_lifecycle=0&p_p_state=normal&p_p_mode=view&p_p_col_id=column-1&p_p_col_pos=1&p_p_col_count=2&_questions_and_answers_WAR_questions_and_answersportlet_jspPage=%2Fhtml%2Fview.jsp&_questions_and_answers_WAR_questions_and_answersportlet_viewTab=1) 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](https://www.mfsa.mt/wp-content/uploads/2022/11/Annex-I-XML-Schema-Specification-for-ECB-Feedback.pdf) is also available for download from the [MFSA Supervisory Reporting Webpage](https://www.mfsa.mt/our-work/credit-institutions/#CIs).

# **Annex II: Template for Providing Justification on Failing Checks**

[Annex II](file:///C:\Users\azzoj002\AppData\Local\Microsoft\Windows\INetCache\Content.Outlook\06GFDHBR\wp-content\uploads\2022\11\Annex-II-Template-for-Providing-Justification-on-Failing-Checks.xlsx) is also available for download from the [MFSA Supervisory Reporting Webpage](https://www.mfsa.mt/our-work/credit-institutions/#CIs).

Malta Financial Services Authority

Triq L-Imdina, Zone 1

Central Business District, Birkirkara, CBD 1010, Malta

communications@mfsa.mt

www.mfsa.mt