

CASP Regulatory Documentation Submissions Guide

Issued on: 4 November 2024

Regulatory Documentation	Regulation	Submission date not later than	Submission Method*	Soft Copy Naming Convention**
Crypto Returns				
Interim Crypto Return	Art. 94 of (EU) 2023/1114	1 month following the Reporting Date	xlsx version via LH Portal	LHCode_MMMYYYY_ICRQ[<i>respective-quarter</i>]***
Interim Crypto Return - Representations Sheet	Art. 94 of (EU) 2023/1114	1 month following the Reporting Date	In original <u>or</u> via LH Portal	LHCode_YYYY_OTH-RepSheet
Annual Crypto Return (Unaudited)	Art. 94 of (EU) 2023/1114	1 month following the Reporting Date	xlsx version via LH Portal	LHCode_YYYY_ACR
Annual Crypto Return - Representations Sheet (Unaudited)	Art. 94 of (EU) 2023/1114	1 month following the Reporting Date	In original <u>or</u> via LH Portal	LHCode_YYYY_OTH-RepSheet
Audited Annual Reporting Requirements				
Annual Audited Crypto Return	Art. 94 of (EU) 2023/1114	6 months after the Accounting Reference Date	xlsx version via LH Portal	LHCode_YYYY_AACR
Annual Audited Crypto Return - Representations Sheet	Art. 94 of (EU) 2023/1114	6 months after the Accounting Reference Date	In original <u>or</u> via LH Portal	LHCode_YYYY_OTH-RepSheet
Audited Annual Financial Statements	Art. 94 of (EU) 2023/1114	6 months after the Accounting Reference Date	In original <u>or</u> via LH Portal	LHCode_YYYY_OTH-AFS
Auditors' Report & Opinion	Art. 94 of (EU) 2023/1114	6 months after the Accounting Reference Date	In original <u>or</u> via LH Portal	LHCode_YYYY_OTH-AuditorReport
Auditors' Report to the MFSA	Art. 94 of (EU) 2023/1114	6 months after the Accounting Reference Date	In original <u>or</u> via LH Portal	LHCode_YYYY_OTH-MFSAAuditorReport
Auditors' Management Letter	Art. 94 of (EU) 2023/1114	6 months after the Accounting Reference Date	In original <u>or</u> via LH Portal	LHCode_YYYY_OTH-MgtLtr
Remedial action taken on Auditors' Management Letter	Art. 94 of (EU) 2023/1114	6 months after the Accounting Reference Date	In original <u>or</u> via LH Portal	LHCode_YYYY_OTH-MgtLtrReply
Wallet Address Form	Art. 94 of (EU) 2023/1114	6 months after the Accounting Reference Date	In original <u>or</u> via LH Portal	LHCode_YYYY_OTH-Wallet
Compliance Certificate	Art. 94 of (EU) 2023/1114	6 months after the Accounting Reference Date	original <u>or</u> via LH Portal	LHCode_YYYY_OTH-Compliance
Social Media Annex	Art. 141 & Art. 94 of (EU) 2023/1114	6 months after the Accounting Reference Date	original <u>or</u> via LH Portal	LHCode_YYYY_OTH-Social

*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 MFSA LH Portal

Ex: FILH01_Mar2024_ICRQ1

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

Quarter 1	LHCode_MMMYYYY_ICRQ1.xlsx
Quarter 2	LHCode_MMMYYYY_ICRQ2.xlsx
Quarter 3	LHCode_MMMYYYY_ICRQ3.xlsx

***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	LHCode_Jun2024_ICRQ1.xlsx
Apr 2023 - Sep 2023	LHCode_Sep2024_ICRQ2.xlsx
Apr 2023 - Dec 2023	LHCode_Dec2024_ICRQ3.xlsx
Apr 2023 - Mar 2024	LHCode_2024_ACR.xlsx
Apr 2023 - Mar 2024	LHCode_2024_AACR.xlsx

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.