Commission de Surveillance
du Secteur Financier

CSSF guidelines on IFM reporting

Guidance on how to fill in the template (G2.1)

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In order to transmit the quarterly/annual reporting, IFMs are invited to use the Excel template available for download.

Please enter your data in the relevant fields of the template. The format of the template is fixed and must not be changed. Do not add or delete columns or fields, do not change the format in any other way.

IFMs shall use appropriate accounting versions: those having branches shall transmit the accounting versions “L” (head office), “N” (head office and branches) and “S” (branch, one table for each branch) to the CSSF, whereas those without branches shall only transmit version “L”. Luxembourg branches of EU management companies shall use table version “L”. For the transmission of quarterly reporting, the final version is “N”. The final version “D” is for annual reporting.

The data regarding the identification of the IFM (identification number – without the code “A” or “S” – and name of the company) and of its branches abroad, the name of the person responsible and the reporting period need only be indicated once in the Excel template for quarterly/annual reporting (General Information). These data are automatically copied in the other tables of the file concerned.

In order to avoid any typing errors in the table “General Information”, the template uses drop-down lists in the following sections: Period, Currency, Accounting Version and Final Version. The reporting period shall be indicated using the format DD/MM/YY. Quarterly reporting encompasses: financial situation (table SG 1A), profit and loss account (table SG 1B), table regarding the management of UCIs (table SG 1C), table regarding other activities (table SG 2) and quarterly staff figures (table SG Personnel). IFMs shall complete each specific table which refers to the different activities covered by their authorisation.

The identification numbers of the management companies, of their branches abroad and Luxembourg branches of EU management companies are published on the CSSF website.



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