

In case of discrepancies between the French and the English text, the French text shall prevail

Luxembourg, 10 May 2010

To all Luxembourg credit institutions and
branches of non-EU credit institutions

To all Luxembourg investment firms and
branches of non-EU investment firms

CIRCULAR CSSF 10/457

- Re:** **Electronic transmission to the CSSF**
- **of the long-form report defined in Circular CSSF 01/27 on the practical rules concerning the role of the *réviseurs d'entreprises* (statutory auditors) and Circular CSSF 03/113 on the practical rules concerning the mission of *réviseurs d'entreprises* (statutory auditors) of investment firms, and**
 - **of the management letter**

Ladies and Gentlemen,

We refer to the aforementioned circulars, which define, among other things, the content of the long-form report to be drawn up by the *réviseur d'entreprises agréé* (approved statutory auditor) in the context of his mandate for the statutory audit of annual accounts.

This circular introduces, in addition to the dispatch in paper form, the transmission of the long-form report and of the management letter by means of the following:

- electronic transmission *via* a secured E-File or Sofie channel, by respecting the name convention described in the Annexe;
- *via* traditional e-mail: the use of unsecured electronic mail, containing a risk of non-compliance with the principle of confidentiality is the sole responsibility of the reporting entity. The reporting entity choosing the unsecured option may send the documents to banques@cssf.lu for credit institutions and ei@cssf.lu for investment firms.

Please note that transmitting these documents on a CD-Rom is not longer accepted.

The long form reports received *via* electronic means must allow research, cross-sectional analyses and comparison over time. Their format must thus be compatible

with the office tools used at the CSSF and not prevent reading access, printing and section (copy/paste). In order to fulfil these conditions, the file formats described in the Annexe must be used. As far as the PDF files are concerned, it must be ensured that the options selected in the "save as" window authorise the actions described in the previous paragraph.

The content of the submitted electronic document shall of course be identical to the paper version of the same document submitted to the CSSF.

The long-form report and the management letter shall both be sent electronically to the CSSF as from the financial year ending on 31 December 2010.

Yours faithfully,

COMMISSION de SURVEILLANCE du SECTEUR FINANCIER

Claude SIMON
Director

Andrée BILLON
Director

Simone DELCOURT
Director

Jean GUILL
Director General

Annexe

Annexe: File name convention to comply with

Format:

TYRDIR-ENNNNNNNN-CCCCCCCC-PPPP-YYYY-MM-DD-DO-LL-III.ext

Meaning:

Code	Meaning	Structure	Authorised values
TYR	Reporting type	Char(3)	'DOC' for «Non-structured documents»
DIR	Management	Char(3)	"REP" for Report → file to CSSF "FBR" for Feedback on Reception → CSSF acknowledgement receipt file
E	Entity type	Char(1)	CSSF types of entities ('B', for Banks, 'P' for PFS)
NNNN NNN	Identification number	Number(8)	00000001...99999999 (CSSF identifier of the Bank or PFS)
CCCCC CC	Compartment number	Number(8)	Constant '00000000'
PPPP	Unit type	Number(4)	Constant '0000'
YYYY	Year	Number(4)	Year
MM	Month	Number(2)	Month
DD	Day	Number(2)	Day
DO	Type of document	Char(2)	'LF' for Long Form 'ML' for Management Letter
LL	Document language	Char(2)	Language code ISO 639-1 (alpha-2) e.g. en=english, fr=français, de=deutsch, lb=luxembourgeois,
III	Number Annexe	Number(4)	'0000' – Main Document 'nnnn' – Annexe number nnnn
.ext	Extension	Char(5)	'pdf' (PDF) 'doc' (Word 2003) 'xls' (Excel 2003) 'ppt' (Powerpoint 2003) 'docx' (Word 2007) 'xlsx' (Excel 2007) 'pptx' (Powerpoint 2007)

Example:

DOCREP-B00000999-00000000-0000-2009-12-31-LF-FR-0000.pdf

DOCREP-B00000999-00000000-0000-2009-12-31-LF-FR-0001.xls

Long Form in French for the bank B999 with the reference date "31 December 2009"
with an Excel appended