

**COMMISSION de SURVEILLANCE
du SECTEUR FINANCIER**

Luxembourg, 13 May 2015

To all payment institutions and
electronic money institutions

CIRCULAR CSSF 15/614

Re: Documents to be submitted to the CSSF after the closure of the financial year

Ladies and Gentlemen,

The purpose of the present circular is to determine which documents have to be addressed to the CSSF after the closure of the financial year:

1. Documents to be submitted as soon as possible and at the latest two weeks prior to the Ordinary General Meeting:
 - the **short form report** on annual accounts including particularly the external auditor's opinion, the annual accounts, related explanatory annexes, the management report;
 - the proposed **allocation of results** (if not included in the short form report);
 - the final versions of the periodic reporting tables (1.1, 1.2, 1.4 and 2.1) corresponding to the situation at the closing date of the financial year.

2. Documents to be submitted as soon as possible and at the latest on the last day of the third month after the closing date:
 - the summary report drawn up by the **internal auditor** (in accordance with Circular IML 98/143, as amended), signed by the internal auditor;
 - the management report on **internal control** (in accordance with Circular IML 98/143, as amended), signed by the authorized management;

- the annual report of the **compliance officer** (in accordance with Circular CSSF 04/155), signed by the compliance officer.
3. Documents to be submitted as soon as possible and at the latest one month after the Ordinary General Meeting:
- the annual **long form audit report** drawn up by the *réviseur d'entreprises agréé* (approved statutory auditor) (in accordance with Circular CSSF 12/550 respectively Circular CSSF 13/569);
 - the minutes and the attendance list of the Ordinary General Meeting.

The present circular applies as from the financial year ending on 31 December 2015.

Yours faithfully,



Claude SIMON
Directeur



Andrée BILLON
Directeur



Simone DELCOURT
Directeur



Jean GUILL
Directeur général