

Circular RCSL 14/1

Subject: Statutory accounts as drafted on the eCDF platform- Filing non-structured accounting documents with the Luxembourg Trade and Companies Register

Notes issued by the Luxembourg Trade and Companies Register ("RCS"):

- Are of a general nature and are not aimed at a particular situation applicable to any individual person or legal entity;
 - Are of a documentary nature and for information only ;
 - Are solely aimed at answering a number of questions raised by "RCS" users ;
 - Are of no legal value, and do not involve the liability of the "RCS" ;
 - Are not necessarily up-to-date, exhaustive or comprehensive ;
 - Are not to be used as a substitute for legal or professional advice ;
 - Only reflect the opinion of the "RCS" on a number of questions which remain subject to any interpretation by Courts and Tribunals.
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The present circular aims at clarifying the submission of non-structured documents related to the balance sheet, the profit and loss and balancing items, as reflected in the accounting balance prepared on the eCDF platform.

It therefore acts as a complement to the "**Circular RCSL 12/1**" which relates to the procedure applicable to the submission of statutory accounts to the "RCS".

The 1st article (3) of the Grand Ducal regulation of the 14th December 2011 revising the amended Grand Ducal regulation of 23rd January 2003 and enforcing the amended law from 19th December 2002 on the Luxembourg Trade and Companies Register as well as the company accountancy and statutory accounts, hereby referred to as "the law of 2002" defines the statutory accounts as "all documents containing annual or consolidated accounts with regards to any given accounting data legally required for submission to the "RCS", including the total amount of accounts as reflected within the standardized accounting plan **and all other deeds, excerpts of deeds, and any documents** related to the annual or consolidated accounts related to the same accounting data, the submission of which is required by law."

The presenter must therefore attach any documents in a non-structured format using the downloading field entitled: "Other accounting documents for publication by mention".

Please find below a non-exhaustive list of these documents:

- Legal Annex (Art. 65 of the law of 2002),
- Financial statements (Art. 68 of the law of 2002),
- Corporate Governance Statement when there is a dedicated report within the financial statements (art. 68bis, paragraph 2, of the law of 2002),
- Financial auditor statement (art. 69 of the law of 2002),
- Profit allocation offer (Art. 82 of the law of 2002),
- Profit allocation (Art. 82 of the law of 2002),
- List of authorized agents (Art. 75 of the amended law of the 10th August 1915 concerning commercial companies, hereafter referred to as "LSC"),
- Share capital statement, including information on outstanding shares ("LSC" art. 48),
- A statement on indications prescribed within article 65 (1) 2° implementing article 67(1) a) of the law from 2002).

In order to ensure a logical and legible presentation of the statutory accounts, the presenter is required to download the documents in the abovementioned order.

However, some documents must not be included in this list, such as:

- Minutes of the yearly general assembly,
- Attendance list of all associates/shareholders at the general assembly,
- List of proxies representing associates during the yearly general assembly,
- Convening notice of all associates invited to the general assembly,
- Minutes of the administration or management body approving the statutory accounts,
- Minutes/report of the monitoring body present at the general assembly.

Furthermore, it is recommended that the presenter does not attach any document using the downloading field "other accountancy documents not for publication", except under specific circumstances which must be justified by the presenter.

On behalf of the Manager of the Luxembourg Trade and Companies Register,

(s.)Yves Gonner
Director