



Financial Services Commission  
Mauritius

**CIRCULAR LETTER  
CL180416**

**18 April 2016**

**Dear Sir/Madam**

**FILING OF AUDITED FINANCIAL STATEMENTS OR ANNUAL REPORT  
THROUGH THE ONLINE DATA CAPTURE SYSTEM**

The Financial Services Commission (“FSC Mauritius”) refers to the communiqué issued on 12<sup>th</sup> February 2016, regarding the launch of the Online Data Capture System (ODCS).

**1. Purpose of this Circular Letter**

The Licensees of the FSC Mauritius have the obligation to submit statutory filing in accordance with the relevant Acts. The FSC Mauritius hereby informs all Licensees listed in paragraph 2 that they will henceforth be requested to file their audited financial statements (AFS) or Annual Report through the ODCS.

**2. To whom this Circular Letter is applicable**

- a) All Licensees of FSC Mauritius except for entities holding a Category 2 Global Business Licence.
- b) Licensees carrying out activities listed below should file the AFS or Annual Report on behalf of entities under their administration/management:
  - i. Management Companies reporting on Category 1 Global Business Companies;
  - ii. CIS Managers reporting on domestic funds authorised by the FSC Mauritius; and
  - iii. Pension Scheme Administrators and Long Term Insurers (as applicable) reporting on Private Pension Schemes.

**3. Document that need to be submitted through the ODCS**

- a) Scanned copy of the signed and dated AFS or Annual Report in accordance with the relevant Acts having year ended 30 June 2016 and onwards;
- b) A Submission Form, which can be downloaded from <http://www.fscmauritius.org/media/273393/odcs-submission-form.docx>, signed and dated by a Responsible Officer and annexed to the AFS or Annual Report; and
- c) A reporting template in Excel format that can be downloaded from the ODCS. All data provided should reflect those in the AFS or Annual Report.

A handwritten signature in black ink, located at the bottom left of the page.

#### **4. Responsible Officer**

The “Responsible Officer” in the Submission Form refers to an “officer” within the definition of the Financial Services Act. The Responsible Officer should ensure that:

- figures inserted on the ODCS reflect the figures stated in the scanned copy of the signed and dated AFS or Annual Report;
- scanned copy of the AFS or Annual Report submitted is the exact true copy of the original.

#### **5. Administrative Penalty Fees**

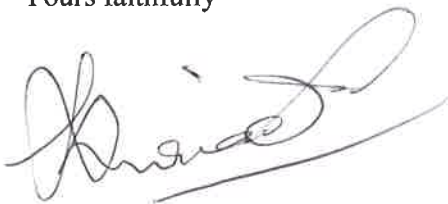
Licensees under paragraph 2 will be deemed to have discharged their statutory/legal obligations by making electronic filings on the ODCS. Therefore, Licensees are no more required to submit a hardcopy of the AFS or Annual Report unless requested by the FSC Mauritius. Administrative penalties will be applicable for late submissions on the ODCS.

#### **6. Additional Requirement**

Licensees should ensure that the original AFS or Annual Report are kept at their registered office and be made available to the FSC Mauritius as and when requested.

This Circular Letter should be read in conjunction with the Communique (Ref: POL/STATS/180416/1)

Yours faithfully



P.K. Kuriachen  
Acting Chief Executive