

Cyprus Investment Firms (CIFs)
COMPLIANCE CALENDAR 2024

CIFs under Cyprus Securities and Exchange Commission (CySEC)
REPORTING OBLIGATIONS CALENDAR 2024

The reporting obligations deadlines may be altered upon CySEC’s decisions throughout the year.

Reporting Obligations to CySEC	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Shareholders Statement	31.01.24 (at least annually, the CIF Law has no deadline)											
Notification of Tied Agents	31.01.24 (at least annually, the CIF Law has no deadline)											
Monthly Prevention Statement	15.01.24	15.02.24	15.03.24	15.04.24	15.05.24	15.06.24	15.07.24	15.08.24	15.09.24	15.10.24	15.11.24	15.12.24
Complaints Registry	05.01.24	05.02.24	05.03.24	05.04.24	05.05.24	05.06.24	05.07.24	05.08.24	05.09.24	05.10.24	05.11.24	05.12.24
Quarterly Statistics <i>Form QST-CIF</i>		For Q4 2023 05.02.24			For Q1 2024 06.05.24			For Q2 2024 05.08.24			For Q3 2024 04.11.24	
New Form CA-CIF for provision of Investment Services and Activities per Country (on a quarterly basis)		For Q4 2023 13.02.24			For Q1 2024 12.05.24			For Q2 2024 11.08.24			For Q3 2024 11.11.24	
IFR Reporting for <u>Class 2</u> CIFs (Form 165-01 – submitted on a <u>quarterly</u> basis) and <u>Class 3</u> CIFs (Form 165-02 – submitted on an <u>annual</u> basis), Solo or Consolidated		For Q4 2023 11.02.24 <i>(for both Class 2</i>			For Q1 2024 12.05.24 <i>(for Class 2 CIFs)</i>			For Q2 2024 11.08.24 <i>(for Class 2 CIFs)</i>			For Q3 2024 11.11.24 <i>(for Class 2 CIFs)</i>	

- Based on <u>unaudited management accounts</u>		and Class 3 CIFs)										
Audited IFR Reporting for Class 2 CIFs (Form 165-01A) and Class 3 CIFs (Form 165-02A), Solo or Consolidated - Based on <u>Audited Financial Statements</u> as at 31.12.2022					For Q4 of 2024 31.05.24 (for both Class 2 and Class 3 CIFs)							
Statement of Eligible Funds - accompanied by the External Auditor's Report as to the correctness of the Statement					10.05.24							
Annual Fees (Form 87-03-01)				30.04.24								
ICF Annual contribution fee – (through ICF email)							10.07.24 (If a discount applies)	10.08.24 (If no discount applies)				
ICF Liquidity Buffer Confirmation Form 87-07-05					20.05.24							
AMLCO - Anti-Money Laundering Compliance Officer's Annual Report for the Year 2022 and BoD Minutes		submit to BoD by 29.02.24	31.03.24									
IA - Internal Auditor's Annual Report for the Year 2022 and BoD Minutes*			submit to BoD by 31.03.24	30.04.24								
CO - Compliance Officer's Annual Report for the Year 2022 and BoD Minutes			submit to BoD by 31.03.24	30.04.24								
RM - Risk Manager's Annual Report for the Year 2022 and BoD Minutes			submit to BoD by 31.03.24	30.04.24								
Annual Audited Financial Statements (incl. Auditor's report and country by country statement)				30.04.24								
Annual Auditor's Suitability Report (<u>measures taken for Safeguarding Clients' assets / rights</u>)				30.04.24								

Public Disclosures Report (Applicable for Class 2 and Class 3 CIFs that issue Additional Tier 1 Capital).				30.04.2024 (through own website)								
External Auditor's Verification Report on Public Disclosures Report (through CySEC portal)					31.05.24							
Prudential Supervision Information (Form 165-03)						30.06.24						
Risk-Based Supervision Framework (RBS-F)						18.06.24						
Internal Capital Adequacy and Risk Assessment Process (ICARA) Report (upon CySEC's request for Class 3 CIFs)						No specific deadline						
Recovery Plan (Form 20-01) - Applicable to all EUR 750K CIFs									30.09.24 (every two years)			
High-earners data (Remuneration High Earners Excel Form) – For Class 1 and Class 2 CIFs.						15.06.24 (through CySEC's XBRL portal)						
Remuneration practises and gender pay gap data (Remuneration Benchmarking Excel Form) – For Class 1 and Class 2 CIFs.						15.06.24 (every three years, starting from 2024)						

*The Internal auditor should check that the Company is compliant with the Guidelines on ICT and security risk management. According to [C571](#) on ICT and security risk management, the first internal audit report regarding the review of the CIFs' compliance of all ICT and security related activities with its policies and procedures and with external requirements should be submitted to their Board of Directors by 30.06.2024, the latest.

Other Reporting Obligations	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
Renewal of Registration of Certified Persons		29.02.24										
Common Reporting Standards (CRS) Reporting (through Ariadni tax)						30.06.24						
Foreign Account Tax Compliance Act (FATCA) Reporting (through Ariadni tax)						30.06.24						
Annual RTS 28 (through own website)				30.04.24								
Quarterly Survey QSEFI-QRVS (through CBC portal)		For Q4 of 2023 20.02.24 (upon CBC request)			For Q1 of 2024 24.05.24 (upon CBC request)			For Q2 of 2024 21.08.24 (upon CBC request)			For Q3 of 2024 17.11.24 (upon CBC request)	
Quarterly RTS 27 Execution Quality of Transactions (through own website) ¹			For Q4 of 2023 31.03.24			For Q1 of 2024 30.06.24			For Q2 of 2024 30.09.24			For Q3 of 2024 31.12.24
CIR Package - XBRL format (through CBC portal)				30.04.24								
Annual Disclosure & Market Discipline Report (through own website)				30.04.24								
Annual Contribution fee to the National Resolution Fund (through CBC email)					31.05.24							
CIF will be notified for their ICF annual contribution fee (through ICF email)						10.06.24						
Audited Financial Statements to the Statistics Department and Central Bank of Cyprus (through CBC email)					17.05.2024							

Notes:

¹RTS 27 Reporting: In accordance with CySEC's Circular C549, the RTS 27 reporting obligation, upon agreement between ESMA and European Commission, will be deleted. Final decision is expected to be announced within 2024.

Should you need more information or assistance you can email us at info@mnkriskconsulting.com or call us at 25-508201.