



Filing of the financial statements



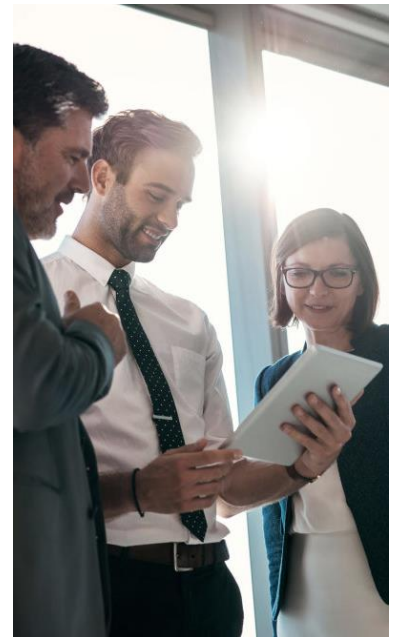
Accounting requirements in Luxembourg

The Luxembourg companies have to prepare, each year, statutory annual accounts in accordance with Luxembourg legal and regulatory requirements.

This obligation applies to all companies defined in article 75 of the amended law of December 19, 2002 on the register of commerce and companies and the accounting and annual accounts of undertakings.

Based on article 6 of "Règlement Grand Ducal on September 12, 2019", the Luxembourg companies have to record their entries in conformity with the Luxembourg new chart of accounts for the accounting year starting as from January 1st, 2020.

The companies have the possibility to use an internal chart of account but they have to keep, at their head office, the conversion from the internal chart of accounts to the new chart of accounts.



Filing deadline

The statutory annual accounts have to be approved 6 months after the end of the financial year and have to be filed with the Trade Register within one month after approval by the Ordinary General meeting.

Grant Thornton

13, rue de Bitbourg
L-1273 Luxembourg

T +352 45 38 78 1
F +352 45 38 29

www.grantthornton.lu



For more information, please contact:



Christophe Roeder

Partner, Head of Accounting
T +352 45 38 78 350
E christophe.roeder@lu.gt.com



Emmanuelle Ceschin

Director, Tax & Accounting
T +352 45 38 78 739
E emmanuelle.ceschin@lu.gt.com