

Annual Filings

# Annual Accounts

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## When and how to file annual accounts with ADGM

Generally, every ADGM Company and Limited Liability Partnership (LLP) must file annual accounts with the ADGM Registration Authority. Annual accounts are prepared after the end of a financial year and show how the company or LLP has performed over that financial year.

### **Note**

Whilst branches and Foundations must maintain accounting records, they are not required to file them annually with the Registrar.



# Frequently Asked Questions

## What type of accounts do you need to file?

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What type of accounts you need to file will depend on the type and size of the company or LLP, and the activities conducted. Usually copies of the following must be filed:

- Audited annual accounts audited by an ADGM Recognised Auditor (to find a Recognised Auditor, click [here](#));
- Auditors Report;
- Director's Report; and
- Board resolution approving the accounts.

### Small companies

However, if your firm qualifies as a "small" company or LLP under the small companies regime, it may file a simplified version of accounts instead that includes a copy of the following:

- Unaudited balance sheet.

To be eligible as a "small" company or LLP, your firm's turnover must not be more than USD 13.5 million and your firm must not have not more than 35 employees. Public interest entities and firms providing financial services are not eligible to file simplified accounts under the small companies regime.

If your firm qualifies for and files an unaudited balance sheet under the small companies regime, the unaudited balance sheet must contain a statement that it has been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

### Formal requirements

There are other formal legal requirements that must be followed when preparing annual accounts. Some of these include the following:

- Annual accounts must be denominated in U.S. Dollars (USD);
- All balance sheets must be signed on behalf of the board by a director and the name of that director must also be stated on the balance sheet;

- For audited accounts only, the directors report must be signed by a director or the company secretary and the name of that person must be stated; and
- For audited accounts only, the auditor's report must state the name of the audit firm and state the name of the person who signed it as senior auditor.

If the incorrect type of accounts has been filed, or they do not comply with legal requirements, the Registration Authority may return the accounts to you for revision.

### Restricted Scope Companies

A Restricted Scope Company will not be required to file annual accounts unless the Registrar has given notice to it to deliver its annual accounts.

## When do you need to file your annual accounts?

Every ADGM company or LLP will have an Accounting Reference Date or ARD. For example, 31 December 2020. This will be the date from which your deadline for filing your accounts will be calculated.

The ARD is set at the time of incorporation and registration and can be viewed on the ADGM online registry system.

Generally, filing deadlines for annual accounts will be as follows:

- **First annual accounts** – For new private companies or LLPs filing their first annual accounts, the deadline for filing its annual accounts will depend if they have a short or long first financial year.

If the financial year is 12 months or less, then the first set of annual accounts **must be filed within nine (9) months of its ARD.**

If the financial year is more than 12 months, then the first set of annual accounts **must be filed within nine months of its first anniversary of incorporation;** and

- **Subsequent annual accounts** – For existing private companies or LLPs filing their second or subsequent annual accounts, the annual accounts **must be filed within nine (9) months of its ARD.**

For example, a company incorporated on 11 November 2019 with an ARD of 31 December 2020 will have a first financial year greater than 12 months. That is, it has a long first financial year (being the period from incorporation, 11 November 2019, through to 31 December 2020).

Therefore, its annual accounts must be filed within nine (9) months of its first anniversary of incorporation. In this case, by 11 August 2021 (i.e. nine months from 11 Nov 2020).



Using the above example further, in the following year the company's ARD will be 31 December 2021. Its deadline to file its next annual accounts will then be nine (9) months from the ARD, namely 30 September 2022.

Please note that the descriptions above refer to private companies or LLPs. For public companies, the period for filing is six (6) months, rather than nine.

### **Changing an ARD**

Subject to satisfying eligibility requirements, a company or LLP may notify the Registration Authority of a change in ARD via the ADGM online registry solution. A directors' resolution for the approval or change in ARD must be submitted in support of the change. Directors' resolution templates can be found [here](#) under Resolution Templates.

### **Account filing extension applications**

The Registrar may, for any special reason he thinks fit, approve an application to extend a deadline for filing accounts. Applications requesting approval for extending the period of filing must be submitted prior to the filing due date. Guidance on Application for Annual Accounts Filing Extensions can be found here: [ADGM Guidance, Templates and Policy Statements](#) under Guidance for registered entities..

## **How can you file your annual accounts?**

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All annual accounts must be filed via the ADGM online registry solution.

Access your firm's account on the ADGM online registry solution, then select "Maintain Company" button from the top menu bar, and then from the drop down menu click on "Lodge Annual Accounts". Follow the instructions and upload a copy of the annual accounts and any other supporting documents.

After you have submitted your annual return, you will be emailed an automatic acknowledgment.

Your annual accounts may be subject of review by the Registration Authority before being accepted. If so, the annual accounts may be returned to you for revision.

Once your annual accounts filing has been accepted, you will be notified immediately via the online registry solution.

## **Further Guidance**

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For further guidance on accounts requirements, please refer to the Annual Accounts guidance note published [here](#).

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# We're here to help

If you have any questions relating to real property in ADGM, do not hesitate to reach out. Our AccessRP team will address your enquiries at the earliest possible time.

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