

July 2026

## Annual Accounts Filing – Enhanced Information Requirements

The ADGM Registration Authority is enhancing the information collected when annual accounts are filed through the Online Registry Solution. These changes apply to entities that are required to file annual accounts under applicable ADGM legislation and are designed to improve the quality, consistency and completeness of information submitted to the ADGM Registrar.

### ***What is new***

When filing annual accounts, entities will now be asked to provide additional structured information, including:

#### **Financial period details**

- Start date and end date of the accounts period

#### **Type of accounts filed**

- Confirmation of whether the accounts are audited or unaudited
- Confirmation of whether group accounts are being submitted

#### **Audit information** (where audited accounts are submitted):

- Name of the audit firm
- Name of the individual signing the audit report
- Type of the audit opinion issued
- Audit fee for the ADGM standalone entity
- Audit fee for the group, where group accounts are submitted

#### **Core financial and staffing data**

- Revenue of the ADGM entity on a standalone basis
- Group revenue on a consolidated basis, where applicable
- Number of employees of the ADGM entity
- Group employee numbers, where applicable

#### **Currency**

- Confirmation of whether the accounts are prepared in USD
- Where another currency is used, additional information will be required

### ***What is not changing***

- Annual accounts filing will remain a submission-based process
- Accounts will continue to be accepted as filed upon submission
- Acceptance of a filing does not mean that the accounts comply with applicable ADGM legislation and filings may be subject to review by the ADGM Registration Authority.
- Filing deadlines and statutory obligations remain unchanged

### ***Regulatory significance***

These enhancements help to:

- Improve consistency and completeness of annual accounts filings
- Improve the quality and useability of information submitted to the Registrar
- Support enhanced data reporting and analysis

### ***What you should do now***

- Familiarise yourself with the additional information requirements before your next annual accounts filing
- Ensure relevant financial, audit and group reporting information is available before commencing the filing process
- Refer to the filing guidance within the Online Registry Solution when preparing your submission
- Update any internal filing procedures or guidance materials, as appropriate

For further guidance, please refer to the filing instructions within the Online Registry Solution or the relevant ADGM legislation.

### ***Frequently asked questions:***

#### **1. Why is ADGM introducing these additional fields?**

These enhancements are being introduced to improve the quality, consistency and completeness of information submitted as part of annual accounts filings.

#### **2. Do these changes affect the requirement to file annual accounts?**

No.

Entities are still required to prepare and file annual accounts in accordance with applicable ADGM legislation. These enhancements do not change existing filing obligations.

**3. Will filings be reviewed or rejected based on the new information provided?**

No.

Annual accounts filings will continue to be accepted as submitted. However, entities remain responsible for ensuring that their accounts comply with applicable ADGM legislation.

**4. What additional information will be required?**

The Online Registry Solution will require additional information relating to:

- Financial period details
- Type of accounts filed (audited / unaudited; group / standalone)
- Audit information (where applicable)
- Key financial and staffing data
- Currency of the accounts

**5. Are audit fees required to be disclosed?**

Yes.

Where audited accounts are filed, entities will be required to provide information on audit fees as part of the filing process.

**6. Will these changes affect filing deadlines?**

No.

Filing deadlines and statutory requirements remain unchanged.

**7. Do these changes apply to all entity types?**

These changes apply to all entities required to file annual accounts under applicable ADGM legislation.

**8. What should entities do to prepare?**

Entities should familiarise themselves with the new requirements and ensure that the relevant information is available when preparing their next annual accounts filing.

**9. Will this result in additional filings or separate submissions?**

No. The additional information will be collected as part of the existing annual accounts filing process within the Online Registry Solution.