



## Book II - Issuers and financial disclosure

### Title I - Admission of financial securities to trading on a regulated market and offer of securities to the public

#### Chapter II - Information to be disseminated when securities are admitted to trading on a regulated market or offered to the public

##### Section 2 - Filing, approval and circulation of prospectuses

Sub-section 1 - Filing and approval of the prospectus

Paragraph 4 - Responsibility of the different participants

## General regulation of the AMF

### Article 212-15 into force since 22 November 2019

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The user will be redirected to the European regulations as initially published in the Official Journal of the European Union and to the subsequent corrigenda, if any. The AMF does not guarantee the completeness of the redirections to these European regulations and corrigenda.

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#### Article 212-15

I - The statutory auditors shall state whether the interim, consolidated or annual financial statements that have undergone an audit or a limited review and that are presented in a prospectus, a registration document or a universal registration document or in any supplement, amendment or correction thereto give a true and fair view of the issuer. Where the interim financial statements are summary versions, the statutory auditors shall give their opinion on whether those statements comply with the accounting principles.

They shall declare that any pro forma information that might be presented in a prospectus, registration document or universal registration document or in any supplement, amendment or correction thereto, has been properly prepared in accordance with the indicated basis and that the accounting basis is consistent with the issuer's accounting policies.

II. - They shall examine all the other information in a prospectus, registration document or universal registration document or in

any supplement, amendment or correction thereto. This overall examination and any special verifications shall be carried out in accordance with a standard applicable to statutory auditors for prospectus verification.

They shall draw up a completion letter for their work on the prospectus, in which they inform the issuer about the reports appearing in the prospectus, registration document or universal registration document or in any supplement, amendment or correction thereto and upon completion of their overall examination and any special verifications that may have been made in accordance with the aforementioned professional standard, they shall indicate any observations they might have. The issue date of this completion letter must coincide as closely as possible with the date of the expected AMF approval.

The issuer shall forward a copy of the completion letter to the AMF before the filing or approval of the registration document or universal registration document, or of any amendments or corrections thereto. If the letter contains observations, the AMF shall take appropriate action when scrutinising the prospectus.

In case of difficulty, the statutory auditors of a French issuer can approach the AMF with any questions about financial information contained in a prospectus, registration document or universal registration document or in any supplement, amendment or correction thereto.

III. - The provisions of paragraph II shall not apply to prospectuses prepared for an offer to the public or admission to trading on a regulated market of debt securities, provided that the securities do not give holders access to equity, or for admission of financial securities to the compartment referred to in Article 516-5.

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