



## Book II - Issuers and financial disclosure

### Title II - Periodic and ongoing disclosure obligations

#### Chapter II - Periodic information

##### Section 3 - Equivalence criteria for periodic information for issuers having their registered office outside the European Economic Area

### General regulation of the AMF

#### Article 222-13 into force since 03 March 2013

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#### Article 222-13

A State that is not party to the European Economic Area Agreement shall be regarded as setting requirements equivalent to those in 2° of I of Article 222-3 with regard to individual accounts where, under the law of that State, the issuer is not required to provide consolidated financial statements under international accounting standards deemed to be applicable in the European Union under the terms of Article 3 of Regulation (EC) 1606/2002 and the national accounting standards of the country concerned which are equivalent to such standards.

If such financial information is not in line with those standards, it must be presented in the form of restated financial statements. The individual accounts must be audited independently.

✎ Version into force since 3 March 2013

