



Book II - Issuers and financial disclosure

Title II - Periodic and ongoing disclosure obligations

Chapter II - Periodic information

Section 1 - Financial and accounting information

Sub-section 2 - Annual financial reports

General regulation of the AMF

Article 222-3 into force from 01 January 2021 to 22 May 2021

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Article 222-3

I. - The annual financial report referred to in paragraph I of Article L. 451-1-2 of the Monetary and Financial Code shall include:

- 1 • The annual accounts;
- 2 • Where applicable, the consolidated accounts prepared in accordance with Regulation (EC) 1606/2002 of 19 July 2002 on the application of international accounting standards;
- 3 • A management report containing at least the information referred to in I of Article L. 225-100-1 and in the second subparagraph of Article L. 225-211 of the Commercial Code and, if the issuer is required to prepare consolidated accounts, in II of Article L. 225-100-1 of that Code;
- 4 • A statement made by the natural persons taking responsibility for the annual financial report, whose names and functions are clearly indicated, to the effect that, to the best of their knowledge, the accounts are prepared in accordance with the applicable set of accounting standards and give a true and fair view of the assets, liabilities financial position and profit or loss

of the issuer and the undertakings in the consolidation taken as a whole, and that the management report includes a fair review of the development and performance of the business, profit or loss and financial position of the issuer and the undertakings in the consolidation taken as a whole, together with a description of the principal risks and uncertainties that they face;

5 • The report of the statutory auditors on the annual accounts and, where applicable, the consolidated accounts.

II. - The issuer may include in the annual financial report referred to in paragraph I the news release concerning the information and reports referred to in Article 222-9. In this case, they are not required to publish this information separately.

III. – For issuers whose securities are admitted to trading on a regulated market, the annual financial report referred to in I shall be drawn up, for financial years beginning on or after 1 January 2020 inclusive, in accordance with a single electronic reporting format as defined by European Delegated Regulation 2019/815 of 17 December 2018. However, the abovementioned issuers may choose to apply this format only for financial years beginning from 1 January 2021 inclusive. In this case, they shall inform their statutory auditors of their decision to defer the obligation.

✎ Version into force since 23 May 2021

✎ **Version into force from 1 January 2021 to 22 May 2021**

✎ Version into force from 24 December 2017 to 31 December 2020