



## 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 3 - Half-yearly financial reports

### General regulation of the AMF

### Article 222-6 into force since 14 January 2008

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#### Article 222-6

I. - As a minimum requirement, the interim management report shall describe the material events that occurred in the first six months of the financial year and their impact on the interim accounts. It shall describe the principal risks and uncertainties for the remaining six months of the year.

II. - For issuers of shares, the half-yearly report shall also disclose, as major related parties' transactions, as a minimum, the following:

- 1 • Related parties' transactions that have taken place in the first six months of the current financial year and that have materially affected the financial position or the performance of the issuer during that period;
- 2 • Any changes in the related parties' transactions described in the last annual report that could have a material effect on the financial position or performance of the issuer in the first six months of the current financial year.

Where the issuer of shares is not required to prepare consolidated accounts, it shall disclose, as a minimum, the related parties

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transactions referred to in Point 10 of Article R. 233-14 of the Commercial Code.

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