



Book III - Service providers

Title I ter - Asset management companies of UCITS

Chapter III - Organisational rules

Section 1 - General organisational requirements

General regulation of the AMF

Article 321-28 into force since 03 January 2018

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Article 321-28

The annual financial statements of the asset management company must be certified by a statutory auditor. Within six months of the end of the financial year, asset management companies shall file copies of their balance sheet, income statement and the notes to the financial statements, along with their annual management reports and notes, the statutory auditors' general and special reports with the AMF. If applicable, the companies shall also produce consolidated financial statements.

📌 Version into force since 3 January 2018