



Book III - Service providers

Title II - Other service providers

Chapter II - Depositaries of UCITS

Section 2 - Organisational structures and resources of the depositary

Sub-section 1 - Performance specifications for depositaries

General regulation of the AMF

Article 323-10 into force since 04 November 2016

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Article 323-10

The depositary's statutory auditor shall conduct a special annual audit of the accounts opened by the depositary for the UCITS. Within seven weeks of the end of UCITS's financial year, the depositary shall certify:

- 1 • The assets for which it keeps a custody account;
- 2 • The keeping of positions of other assets listed in the inventory, which it shall produce and carry out in accordance with the provisions of Article 323-2.

The depositary shall send this certification to the management company in lieu of a periodic account.

↘ **Version into force since 4 November 2016**