



Book III - Service providers

Title II - Other service providers

Chapter III bis - Depositaries of securitisation vehicles

Section 2 - Organisational structures and resources of the depositary of securitisation vehicles

Sub-section 1 - Performance specifications for depositaries

General regulation of the AMF

Article 323-52 into force from 17 April 2016 to 22 April 2021

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Article 323-52

The depositary's statutory auditor shall conduct a special annual audit of the accounts opened by the depositary for the securitisation vehicle.

Within seven weeks of the end of the securitisation vehicle's year, the depositary shall certify:

- 1 • The assets for which it keeps a custody account;
- 2 • The positions in other assets listed in the inventory, which it shall produce and retain in accordance with Article 323-44.

The depositary shall transmit this certification to the management company in accordance with the procedures referred to in Article 323-53, 3. This annual certification shall serve as the periodic statement of account mentioned in the last sub-paragraph of Article 322-5.

✚ Version into force since 23 April 2021

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