



Book IV - Collective investment products

Title I - Undertakings for Collective Investment in Transferable Securities (UCITS)

Chapter unique - Undertakings for collective investment in transferable securities (UCITS)

Section 3 - Operating rules

Sub-section 2 - Accounting and financial provisions

Paragraph 2 - Annual financial statements

General regulation of the AMF

Article 411-34 into force since 21 October 2011

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Article 411-34

The accounts of the CIS shall be kept in such a way that all of its assets and liabilities can be identified directly at any time.

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