

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 411-36 into force since 21 October 2011

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Article 411-36

The annual financial statements of the CIS shall comply with the chart of accounts in force. They shall be certified by the statutory auditor.

∨ Version into force since 21 October 2011