



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 411-37 into force since 21 October 2011

DISCLAIMER : Information boxes have been inserted within the General Regulation. They allow for a direct access to the relevant European regulations on the subject matter.

The user will be redirected to the European regulations as initially published in the Official Journal of the European Union and to the subsequent corrigenda, if any. The AMF does not guarantee the completeness of the redirections to these European regulations and corrigenda.

The boxes are located at the most relevant level of the GRAMF depending on the provision of the EU regulations to which they refer (Book, Title, Chapter, Section, etc.).

This additional material is provided for information purposes only and does not constitute a regulatory instrument. The AMF shall not be held liable or responsible for any harm resulting directly or indirectly from the provision or the use of these information boxes.

Article 411-37

The annual financial statements of the CIS, along with the report by the board of directors or the executive board of the SICAV or the management company of the FCP shall be made available to the statutory auditor within 45 days of the end of the accounting year.

Within two months of receiving the report by the board of directors or the executive board of the SICAV or the management company of the FCP, the statutory auditor submits its report to the registered office of the SICAV or of the management company, along with the special report provided for under Article L. 225-40, paragraph 3 of the Commercial Code, where applicable.

↘ **Version into force since 21 October 2011**