



## Book IV - Collective investment products

### Title II - AIFS

#### Chapter II - Funds open to retail investors

##### Section 1 - Retail investment funds

Sub-section 3 - Operating rules

Paragraph 2 - Accounting and financial provisions

Sub-paragraph 2 - Annual financial statements

## General regulation of the AMF

### Article 422-34 into force since 21 December 2013

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#### Article 422-34

At the end of each accounting year, the board of directors or the executive board of the SICAV or the asset management company of the FCP compiles an inventory of the various assets and liabilities of the retail investment fund. The depositary sends the certificate provided for in Article 323-10 to the asset management company.

The board of directors or the executive board of the SICAV or the asset management company of the FCP draws up the annual financial statements of the retail investment fund. Where applicable, it submits the amount and date of the proposed distribution to the General Meeting and makes the payments of distributable income provided for in Article L. 214-24-31 of the Monetary and Financial Code.

If the retail investment fund is an umbrella fund, condensed financial statements shall be produced for each sub-fund.

2023-10-10

These documents report on the situation on the last day of the retail investment fund accounting year. The statements shall be sent to any holder asking for them.

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📄 **Version into force since 21 December 2013**