



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 422-38 into force since 21 December 2013

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 422-38

The annual financial statements, the list of assets at the end of the accounting year, the reports by the statutory auditor of a retail investment fund, and the report by the board of directors or the executive board of the SICAV, shall be made available for holders at the registered office of the SICAV or of the asset management company of the FCP. They shall be sent to any holders who request them within eight working days of receiving the request.

Subject to the holder's consent, the documents may be sent electronically.

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