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The AMF publishes a guide on the relevance, consistency, and readability of the financial statements published by listed companies

The guide, created by the Autorité des Marchés Financiers (AMF), aims to support listed companies in preparing their financial statements. It contains tips intended to improve the content and presentation of information, illustrated by examples of good practice. Moreover, it contains the key points in the working method applied by AMF teams when reviewing financial statements.

After 10 years of applying International Financial Reporting Standards (IFRS) principles, the volume of financial statements of listed companies has increased sharply. Readers (shareholders, lenders, analysts, etc.) often struggle to use this information and those that preparer accounts are facing difficulties drafting them. It is for this reason that, in recent years, the Autorité des Marchés Financiers (AMF), the European Securities and Markets Authority (ESMA), and the Autorité des Normes Comptables (ANC, France's National Accounting Standards Setter) have encouraged listed companies to improve the quality of the financial information that they publish.

It is in this context that the AMF is publishing a guide to support companies in this process. It provides methods for improving the relevance, coherence and readability of the financial statements. These tips are based on specific examples taken from the annual reports of issuers who have already successfully made adjustments to their published financial information.

However, the success of such an approach is not only based on those that prepare the information. The involvement of all stakeholders is essential. It is for this reason that, convinced of the importance of improving the financial statements published, the AMF is demonstrating its commitment to supporting this process by presenting the working methods it applies when reviewing financial statements.

This guide is supported by the Compagnie nationale des commissaires aux comptes (CNCC, France's National Institute of Statutory Auditors) and companies that have already taken this step have agreed to take part in it.

About the AMF:

The AMF is an independent public authority responsible for ensuring that savings invested in financial products are protected, providing investors with adequate information and supervising the orderly operation of markets. Visit our website www.amf-france.org.


Press contact

AMF Communication Directorate - Stéphanie Duschenes - Tel: +33 (0)1 5345 6023 or +33 (0)1 5345 6028

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Legal information:

Head of publications: The Executive Director of AMF Communication Directorate. Contact: Communication Directorate – Autorité des marchés financiers 17 place de la Bourse – 75082 Paris cedex 02