

## Book II - Issuers and financial disclosure

### Title II - Periodic and ongoing disclosure obligations

#### Chapter II - Periodic information

##### Section 3 - Equivalence criteria for periodic information for issuers having their registered office outside the European Economic Area

## General regulation of the AMF

### Article 222-12 into force since 14 January 2008

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 222-12

A State that is not party to the European Economic Area Agreement shall be regarded as setting requirements equivalent to those in Point 2° of I of Article 222-3 where, under the law of that State, the issuer:

- 1 • Is not required to provide individual accounts for the parent company;
- 2 • Is required to provide consolidated financial statements including:
  - a • for issuers of shares, dividends computation and ability to pay dividends;
  - b • for all issuers, where applicable, minimum capital and equity requirements and liquidity issues.
- 3 • Must provide the AMF, at its request, with additional audited disclosures giving information on the individual accounts of the issuer as a standalone, relevant to the elements of information referred to under points (a) and (b) of 2°. This information may be drawn up under the accounting standards of the issuer's home country.

---

⚡ **Version into force since 14 January 2008**