

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 222-15 into force since 14 January 2008

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Article 222-15

A State that is not party to the European Economic Area agreement shall be regarded as setting requirements equivalent to those in Point 4° of I of Article 222-3 and in Point 3° of Article 222-4 where, under the law of that State, one or more persons within the issuer take responsibility for the annual and half-yearly financial information, and in particular for the following:

- 1 • 1° The compliance of the financial statements with the applicable reporting framework or set of accounting standards ;
- 2 • 2° The fairness of the management review included in the management report.

📌 Version into force since 14 January 2008

