

Policy I - Issuers and financial disclosure

Table of contents

- I. 1 - Periodic and ongoing information
 - I. 1.1. Financial disclosure
 - I. 1.1.1. General provisions
 - Recommendation DOC-2013-08: Pro forma financial information
 - Position - Recommendation DOC-2004-04: Disclosure of profit estimate
 - Instruction DOC-2011-04: Procedures for communicating on transactions involving the temporary transfer of shares.
 - I. 1.1.2. Information to shareholders
 - Recommendation DOC-2015-09: Communication by companies aimed at promoting their securities to individual investors
 - Position DOC-2015-10: Communication by companies on fees associated with holding securities in pure registered form
 - Recommendation DOC-2012-05: General meetings of shareholders of listed companies
 - Recommendation DOC-2011-06: Proxy voting advisory firms
 - I. 1.1.3. Information from senior managers
 - Position DOC-2007-15: Allocation of free shares or stock options to employees or directors
 - I. 1.1.5. Transfer of a company from a market to another
 - Position - Recommendation DOC-2010-03: AMF Q&A pertaining to the transfer of a listed company from Alternext to Euronext
 - I. 1.2. Corporate governance and internal control
 - Recommendation DOC-2012-02: Corporate governance and executive compensation in companies referring to the AFEP-MEDEF code - Consolidated presentation of the recommendations contained in the AMF annual reports
 - Recommendation DOC-2010-16: Reference framework for risk management and internal control systems
 - Recommendation DOC-2010-15: AMF supplementary report on corporate governance, executive compensation and internal control – Mid-caps and small-caps governed by the Middenext corporate governance code of December 2009
 - Recommendation DOC-2010-19: Audit Committees
 - I. 1.3. Dissemination, filing and storage of regulated information
 - Instruction DOC-2007-03: Electronical filing to the AMF of regulated information
 - I. 1.4. Accounting information
 - EN - I. 1.4.1. Table des matières des recommandations d'arrêté des comptes applicables au 1er janvier 2018
 - I. 1.4.1. Financial statements
 - Recommendation DOC-2017-09: 2017 Financial Statements
 - Recommendation DOC-2016-09: 2016 financial statements
 - Recommendation DOC-2015-08: 2015 Financial Statements
 - Recommendation DOC-2014-13: Financial statements 2014
 - Recommendation DOC-2013-19: Financial statements 2013
 - Recommendation DOC-2012-16: Financial statements 2012
 - Recommendation DOC-2011-16: Financial statements 2011
 - Recommendation DOC-2010-12: Financial statements 2010
 - Recommendation DOC-2009-28: Financial statements 2009
 - Recommendation DOC-2008-22: Financial statements 2008
 - Recommendation DOC-2007-23: Financial statements 2007
 - Recommendation DOC-2006-22: Financial statements 2006
 - I. 1.4.2. IFRS

AMF

- Recommendation DOC-2016-12: Implementation and information to be disclosed under IFRS 9 – Financial instruments
- Recommendation DOC-2016-03: Implementation of IFRS 15 – Revenue from Contracts with Customers – and related disclosures
- Position DOC-2011-13: Classification of collective investments schemes as cash equivalents
- Recommendation DOC-2008-13: Fair value measurement of certain financial instruments
- I. 1.5. Relationships with the statutory auditors
 - Position - Recommendation DOC-2010-25: Relationships between statutory auditors and the AMF
- I. 2 - Prospectus
 - Instruction DOC-2009-10: Prospectus drawn up for the public offering of shares in mutual or cooperative banks
 - Position DOC-2010-06: AMF Q&A pertaining to the articulation of sukuk prospectuses and practical procedures for securing approval for the admission to trading on a regulated market
 - Position DOC-2007-17: Questions and answers on profit forecasts
 - Position DOC-2006-17: Concept of profit forecasts
 - Recommendation DOC-2009-11: Preparing documentation for corporate finance transactions subject to the approval of the AMF
- I. 3 - Registration document
 - Position - Recommendation DOC-2009-16: Guide d'élaboration des documents de référence
- I. 4 - Takeover bids
 - I. 4.1. General rules and common provisions
 - Instruction DOC-2009-08: Takeover bids supervision
 - I. 4.2. Independent appraisal
 - Instruction DOC-2006-08: Fairness opinion
 - Recommendation DOC-2006-15: Fairness opinion in the context of corporate finance transactions
 - I. 4.3. Shareholders' agreement
 - Position DOC-2004-02: Advertising campaigns for public disclosure of standstill commitments to hold shares entered into under the Dutreil Act
 - I. 4.4. Major holding notification, letter of intent and change in intent
 - Instruction DOC-2008-02: Major shareholding notification and letter of intent
 - I. 4.5. Orderly acquisition procedure
 - Instruction DOC-2010-02: Transparency and procedure for the orderly acquisition of debt securities that do not give access to capital
- I. 5 - Financial operations
 - I. 5.1. Capital increases
 - I. 5.1.1. Capital increases with preferential subscription rights maintained
 - Position DOC-2011-12: Using the extension clause in capital increases with preferential subscription rights
 - Position DOC-2007-11: Capital increases by means of allocation of stock warrants, as a substitute for preferential subscription rights
 - I. 5.1.2. Capital increases without preferential subscription rights
 - Position DOC-2012-09: Private placement of financial instruments
 - Position DOC-2004-03: Capital increases reserved for certain categories of investors
 - Position - Recommendation DOC-2012-18: Information provided to the market in the event of equity lines or step-up equity financing
 - Recommendation DOC-2009-13: Delegation of powers given by the assembly
 - I. 5.2. Share purchase warrants
 - Position DOC-2008-09: Issuance of bonds with redeemable share subscription warrants followed by the allocation of those redeemable share subscription warrants to the issuer's employees or directors
 - Position DOC-2007-11: Capital increases by means of allocation of stock warrants, as a substitute for preferential subscription rights
 - I. 5.3. Initial public offerings
 - Position - Recommendation DOC-2015-02: Initial Public Offerings
 - I. 5.4. Share buybacks - Stabilisation
 - I. 5.5. Spin-offs and mergers
 - Position - Recommendation DOC-2011-11: Transfers of assets and mergers
 - I. 5.6. Major assets disposal and acquisition

Legal informations:

Le Directeur de la Direction de la communication de l'AMF

Contact : Direction de la communication. Autorité des marchés financiers - 17, place de la Bourse - 75082 Paris Cedex 02

AMF

- Position - Recommendation DOC-2015-05: Major Asset Disposals and Acquisitions