



Book II - Issuers and financial disclosure

Title II - Periodic and ongoing disclosure obligations

Chapter II - Periodic information

Section 1 - Financial and accounting information

Sub-section 3 - Half-yearly financial reports

General regulation of the AMF

Article 222-4 into force since 14 January 2008

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Article 222-4

The half-yearly financial report referred to in paragraph III of Article L. 451-1-2 of the Monetary and Financial Code shall include:

- 1 • Complete or condensed accounts for the past half-year, in consolidated form where necessary, prepared either under IAS 34 or in accordance with Article 222-5;
- 2 • An interim management report;
- 3 • A statement made by the natural persons taking responsibility for the half-yearly financial report, whose names and functions are clearly indicated, to the effect that, to the best of their knowledge, the accounts are prepared in accordance with the applicable set of accounting standards and give a true and fair view of the assets, liabilities financial position and profit or loss of the issuer and the undertakings in the consolidation taken as a whole, and that the interim management report includes a fair review of the information referred to in Article 222-6;
- 4 • The statutory auditors' report on the limited review of the aforementioned accounts. Where the legal provisions applicable to

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the issuer do not require a report from the statutory or regulatory auditors on the interim accounts, the issuer shall mention this in its report.

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