



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 222-5 into force since 14 January 2008

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Article 222-5

I. - Where the issuer is not required to prepare consolidated accounts or apply international accounting standards, the interim accounts shall contain at least the following:

- 1 • Balance sheet;
- 2 • Income statement;
- 3 • Statement of changes in equity;
- 4 • Cash flow statement;
- 5 • Accounting policies and explanatory notes.

These accounts may be in condensed form and the explanatory notes may contain only a selection of the most material notes.

The condensed balance sheet and the condensed income statement shall show each of the headings and subtotals included in the most recent annual accounts of the issuer. Additional line items shall be included if, as a result of their omission, the half-yearly accounts would give a misleading view of the assets, liabilities, financial position and profit or loss of the issuer.

The explanatory notes shall include at least enough information to ensure the comparability of the condensed half-yearly accounts with the annual accounts, as well as sufficient information and explanations to ensure a reader's proper understanding of any material changes in amounts and of any developments in the half-year period concerned, which are reflected in the balance sheet and the income statement.

II. - For comparability, interim accounts shall contain the following:

- 1 • The balance sheet as of the end of the interim period in question and the comparative balance sheet as of the end of the immediately preceding financial year;
- 2 • The income statement cumulatively for the first six months of the current financial year, with a comparative income statement for the comparable period of the immediately previous financial year and the income statement of the immediately previous financial year;
- 3 • The statement of changes in equity cumulatively for the first six months of the current financial year, with a comparative statement of changes in equity for the immediately preceding financial year;
- 4 • The cash flow statement cumulatively for the first six months of the current financial year, with a comparative cash flow statement for the immediately preceding financial year.

III. - The interim accounts shall be prepared on a consolidated basis if the accounts for the company's most recent financial were consolidated accounts.

IV. - If the earnings per share amount is published in the accounts for the financial year, it shall also be published in the interim accounts.

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