



In-depth Listed companies & corporate financing: Equity markets

## Disclosure of inside information - Best practices

Published on January 30, 2019

The Autorité des marchés financiers reviews best practice rules aiming at the correct handling of inside information within listed issuers.

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## Annual report - 2018 financial statements and review of the 2016-2017 financial

### statements: the AMF's recommendations

Published on December 14, 2018

The Autorité des Marchés Financiers (AMF) has published, before the close of the annual accounting period, its recommendations for preparing the 2018 financial statements and annual reports. The aim of these recommendations, which are very closely aligned with the priorities published by ESMA, is to raise awareness among listed companies, their audit committees and their statutory auditors of areas of focus specific to each period end.

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## The AMF publishes its recommendations for 2017 financial statements

Published on December 15, 2017

As it does every year, the Autorité des Marchés Financiers (AMF) is publishing its accounting recommendations on the preparation of annual financial statements (DOC-2017-09). These recommendations, which aim to inform and guide companies and their audit committees and statutory auditors, follow and supplement the European Securities and Markets Authority's (ESMA) priorities at European level. They also include information on the AMF's review of companies' annual financial statements.

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## Entry into force on 20 July 2017 of certain provisions of the Prospectus regulation:

### information from the AMF for companies listed on a regulated market

Published on August 30, 2017

The new Regulation (EU) n°2017/1129 on prospectuses amends the conditions to be obeyed for an issuer to be exempted from the obligation to produce an admission prospectus. A 20% threshold has now been introduced. The AMF presents these new provisions and their conditions.

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## Implementation of IFRS 9 - Financial instruments: the AMF adopts ESMA's

### recommendations

Published on December 20, 2016

IFRS 9 - Financial instruments will apply as from 1 January 2018. To that end, ESMA has clarified the information it expects from listed companies by that date, to enable users to assess and understand the expected impacts on the financial statements at the time of initial application of this standard. The AMF has incorporated these clarifications into a recommendation (DOC-2016-12).

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## Ongoing and periodic information: the AMF has published two guides to help listed

### companies

Published on November 24, 2016

The Autorité des Marchés Financiers (AMF) has published two guides. The first deals with ongoing information (DOC-2016-08) and aims to help listed companies and their executives carry out the new duties required by the European market abuse regulation (MAR). The second deals with periodic information (DOC-2016-05) and details companies' key disclosure obligations, as well as the relevant positions and recommendations of the AMF and the ESMA.

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## The AMF publishes its recommendations for 2016 financial statements

Published on November 24, 2016

In addition to the priorities announced by the European Securities and Markets Authority (ESMA), the AMF is publishing its recommendations regarding financial statements for 2016 (DOC-2016-09). The themes addressed this year include financial performance measures, the consequences of the UK referendum and new accounting standards. The recommendations also contain information about the AMF's review of financial reporting.

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## Revised Transparency Directive: transposition completed

Published on December 23, 2015

The transposition into French law of the measures of the revised Transparency Directive requiring transposition by 26 November 2015 has been completed. The transposition took place in several stages. Some provisions came into force on 1 January 2015, the first modifications to the General Regulation of the Autorité des Marchés Financiers (AMF) were published in the Official Journal on 16 September 2015 and Order of the 3 December 2015 was published on 4 December 2015. The second raft of modifications to the AMF's General Regulation was submitted for public consultation up to 30 October 2015 and approved by the order of 4 December 2015. In particular, it concerned changes in major shareholdings and the language used for regulated information.

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## AMF recommendations for 2015 financial statements

Published on November 19, 2015

Mentions légales:

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

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## AMF

In addition to the priorities announced by the European Securities and Markets Authority (ESMA), the Autorité des Marchés Financiers (AMF) is publishing its recommendations for 2015 financial statements (DOC-2015-08). The issues addressed this year concern the impact of the economic environment on financial statements, management of working capital requirements, and recently published standards. Furthermore, in accordance with an ESMA guideline, the AMF is also releasing information on its review of corporate reporting. [Read on](#)

### **Revised Transparency directive: transposition currently being finalised**

Published on October 8, 2015

The transposition into French law of the revised Transparency directive is currently being finalised. Certain provisions have already been in force since 1 January 2015, and the first changes to the AMF General Regulation were published in the Official Journal on 16 September. The last round of changes to the General Regulation has been submitted for public consultation through 30 October 2015. It addresses the major holdings regime in particular.

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