

Council Regulation (EC) No 2157/2001 of 8 October  
2001 on the Statute for a European company (SE)

TITLE IV

**ANNUAL ACCOUNTS AND CONSOLIDATED ACCOUNTS**

*Article 61*

Subject to Article 62 an SE shall be governed by the rules applicable to public limited-liability companies under the law of the Member State in which its registered office is situated as regards the preparation of its annual and, where appropriate, consolidated accounts including the accompanying annual report and the auditing and publication of those accounts.

*Article 62*

1 An SE which is a credit or financial institution shall be governed by the rules laid down in the national law of the Member State in which its registered office is situated in implementation of Directive 2000/12/EC of the European Parliament and of the Council of 20 March 2000 relating to the taking up and pursuit of the business of credit institutions<sup>(1)</sup> as regards the preparation of its annual and, where appropriate, consolidated accounts, including the accompanying annual report and the auditing and publication of those accounts.

2 An SE which is an insurance undertaking shall be governed by the rules laid down in the national law of the Member State in which its registered office is situated in implementation of Council Directive 91/674/EEC of 19 December 1991 on the annual accounts and consolidated accounts of insurance undertakings<sup>(2)</sup> as regards the preparation of its annual and, where appropriate, consolidated accounts including the accompanying annual report and the auditing and publication of those accounts.

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**Changes to legislation:** There are outstanding changes not yet made to Council Regulation (EC) No 2157/2001. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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- (1) [OJ L 126, 26.5.2000, p. 1.](#)
- (2) [OJ L 374, 31.12.1991, p. 7.](#)

### Changes to legislation:

There are outstanding changes not yet made to Council Regulation (EC) No 2157/2001. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

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### Changes and effects yet to be applied to the whole legislation item and associated provisions

- Title 3 heading words substituted by [S.I. 2018/1298 reg. 110](#)
- Signature words omitted by [S.I. 2018/1298 reg. 138](#)
- Art. AA1(1) words substituted in earlier amending provision S.I. 2018/1298, reg. 97 by [S.I. 2020/523 reg. 4\(a\)\(ii\)\(aa\)](#)
- Art. AA1(2) words substituted in earlier amending provision S.I. 2018/1298, reg. 97 by [S.I. 2020/523 reg. 4\(a\)\(ii\)\(bb\)](#)
- Art. AA1(5) words substituted in earlier amending provision S.I. 2018/1298, reg. 97 by [S.I. 2020/523 reg. 4\(a\)\(ii\)\(cc\)](#)
- Art. A1 words substituted in earlier amending provision S.I. 2018/1298, reg. 97 by [S.I. 2020/523 reg. 4\(a\)\(i\)](#)
- Art. 000A1-AAA1 inserted by [S.I. 2018/1298 reg. 97](#)
- Annex 1 omitted by [S.I. 2018/1298 reg. 139](#)
- Annex 2 omitted by [S.I. 2018/1298 reg. 139](#)
- Art. 9(1)(c)(i) substituted by [S.I. 2018/1298 reg. 104\(a\)\(ii\)](#)
- Art. 9(1)(c)(iii) words omitted by [S.I. 2018/1298 reg. 104\(a\)\(iv\)](#)
- Art. 9(1)(c)(ii) words omitted by [S.I. 2018/1298 reg. 104\(a\)\(iii\)\(bb\)](#)
- Art. 9(1)(c)(ii) words substituted by [S.I. 2018/1298 reg. 104\(a\)\(iii\)\(aa\)](#)
- Art. 40(2)(a)-(c) Art. 40(2)(a)-(c) substituted for words by [S.I. 2018/1298 reg. 113\(b\)](#)
- Art. 43(2)(a)(b) Art. 43(2)(a)(b) substituted for words by [S.I. 2018/1298 reg. 115\(b\)\(iv\)](#)
- Art. 43(3)(a)-(c) Art. 43(3)(a)(b) substituted for words by [S.I. 2018/1298 reg. 115\(c\)](#)
- Art. 47(2)(a) words omitted by [S.I. 2018/1298 reg. 117\(b\)\(ii\)\(bb\)](#)
- Art. 47(2)(a) words substituted by [S.I. 2018/1298 reg. 117\(b\)\(ii\)\(aa\)](#)
- Art. 47(2)(b) words omitted by [S.I. 2018/1298 reg. 117\(b\)\(iii\)\(aa\)](#)
- Art. 47(2)(b) words omitted by [S.I. 2018/1298 reg. 117\(b\)\(iii\)\(bb\)](#)
- Art. 52(b) substituted by [S.I. 2018/1298 reg. 122\(a\)](#)