



Companies Act 2006

2006 CHAPTER 46

PART 15

ACCOUNTS AND REPORTS

CHAPTER 7

PUBLICATION OF ACCOUNTS AND REPORTS

Quoted companies [F1 and traded companies]: requirements as to website publication

Textual Amendments

- F1** Words in s. 430 cross-heading inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, 14

430 Quoted companies [F2 and traded companies]: annual accounts and reports to be made available on website

- (1) A quoted company [F3 or unquoted traded company] must ensure that its annual accounts and reports—
- are made available on a website, and
 - [F4 subject to subsection (4ZA),] remain so available until the annual accounts and reports for the company's next financial year are made available in accordance with this section.
- (2) The annual accounts and reports must be made available on a website that—
- is maintained by or on behalf of the company, and
 - identifies the company in question.

[F5(2A) If the directors' remuneration policy of a quoted company [F6 or unquoted traded company] is revised in accordance with section 422A [F7 or amended as mentioned in

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section 226B(1)(b) or section 226C(1)(b),] the company must ensure that the revised [F⁸or amended] policy is made available on the website on which its annual accounts and reports are made available.

(2B) If a person ceases to be a director of a quoted company [F⁹or of an unquoted traded company], the company must ensure that the following information is made available on the website on which its annual accounts and reports are made available—

- (a) the name of the person concerned,
- (b) particulars of any remuneration payment (within the meaning of Chapter 4A of Part 10) made or to be made to the person after ceasing to be a director, including its amount and how it was calculated, and
- (c) particulars of any payment for loss of office (within the meaning of that Chapter) made or to be made to the person, including its amount and how it was calculated.]

[F¹⁰(2C) Where the members of a quoted company or of an unquoted traded company have passed a resolution approving the relevant directors' remuneration policy (within the meaning of section 439A(7))—

- (a) the company must ensure that the following information is made available on the website on which its remuneration policy is made available as soon as reasonably practicable, and kept available for as long as that information is applicable —
 - (i) the date of the resolution,
 - (ii) the number of votes validly cast,
 - (iii) the proportion of the company's issued share capital represented by those votes,
 - (iv) the number of votes cast in favour,
 - (v) the number of votes cast against, and
 - (vi) the number of abstentions; and
- (b) for the purposes of paragraph (a)(iii), the proportion of the issued share capital must be determined by reference to the register of members as at a time (determined by the company) that is not more than 48 hours before the time for the holding of the meeting at which the resolution was passed.]

(3) Access to [F¹¹the material made available on the website under subsections (1) to [F¹²(2C)]]], and the ability to obtain a hard copy of [F¹³such material from] the website, must not be—

- (a) conditional on the payment of a fee, or
- (b) otherwise restricted, except so far as necessary to comply with any enactment or regulatory requirement (in the United Kingdom or elsewhere).

(4) The annual accounts and reports—

- (a) must be made available as soon as reasonably practicable, and
- (b) [F¹⁴subject to subsection (4ZA),] must be kept available throughout the period specified in subsection (1)(b).

[F¹⁵(4ZA) The directors' remuneration report—

- (a) must be kept available for a period of ten years beginning with the date it is first made available in accordance with this section, and
- (b) may be kept available for a longer period if it does not contain personal data within the meaning of the Data Protection Act 2018 (see section 3(2) of that Act).]

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- [^{F16}(4A) Where subsection (2A) or (2B) applies, the material in question—
- (a) must be made available as soon as reasonably practicable, ^{F17}...
 - (b) must be kept available until the next directors' remuneration report of the company is made available on the website][^{F18}, and]
 - [^{F19}(c) in a subsection (2A) case, must be kept available for at least as long as it is applicable.]
- (5) A failure to make [^{F20}material available on a website throughout the period mentioned in subsection (4) or (as the case may be) [^{F21}(4ZA) or] (4A)] is disregarded if—
- (a) [^{F22}the material is] made available on the website for part of that period, and
 - (b) the failure is wholly attributable to circumstances that it would not be reasonable to have expected the company to prevent or avoid.
- (6) In the event of default in complying with this section, an offence is committed by every officer of the company who is in default.
- (7) A person guilty of an offence under subsection (6) is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- [^{F23}(8) In this section “unquoted traded company” means a traded company (as defined by section 360C) that is not a quoted company.]

Textual Amendments

- F2** Words in s. 430 heading inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, **15(a)** (with reg. 2)
- F3** Words in s. 430(1) inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, **15(b)** (with reg. 2)
- F4** Words in s. 430(1)(b) inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, **15(c)** (with reg. 2)
- F5** S. 430(2A)(2B) inserted (1.10.2013) by [Enterprise and Regulatory Reform Act 2013 \(c. 24\)](#), **ss. 81(6)**, 103(3); S.I. 2013/2227, art. 2(h)
- F6** Words in s. 430(2A) inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, **15(d)(i)** (with reg. 2)
- F7** Words in s. 430(2A) inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, **15(d)(ii)** (with reg. 2)
- F8** Words in s. 430(2A) inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, **15(d)(iii)** (with reg. 2)
- F9** Words in s. 430(2B) inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, **15(e)** (with reg. 2)
- F10** S. 430(2C) inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, **15(f)** (with reg. 2)
- F11** Words in s. 430(3) substituted (1.10.2013) by [Enterprise and Regulatory Reform Act 2013 \(c. 24\)](#), **ss. 81(7)(a)**, 103(3); S.I. 2013/2227, art. 2(h)
- F12** Word in s. 430(3) substituted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, **15(g)** (with reg. 2)
- F13** Words in s. 430(3) substituted (1.10.2013) by [Enterprise and Regulatory Reform Act 2013 \(c. 24\)](#), **ss. 81(7)(b)**, 103(3); S.I. 2013/2227, art. 2(h)
- F14** Words in s. 430(4)(b) inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, **15(h)** (with reg. 2)
- F15** S. 430(4ZA) inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, **15(i)** (with reg. 2)

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- F16** S. 430(4A) inserted (1.10.2013) by Enterprise and Regulatory Reform Act 2013 (c. 24), **ss. 81(8)**, 103(3); S.I. 2013/2227, art. 2(h)
- F17** Word in s. 430(4A)(a) omitted (10.6.2019) by virtue of The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **15(j)(i)** (with reg. 2)
- F18** Word in s. 430(4A)(b) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **15(j)(ii)** (with reg. 2)
- F19** S. 430(4A)(c) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **15(j)(iii)** (with reg. 2)
- F20** Words in s. 430(5) substituted (1.10.2013) by Enterprise and Regulatory Reform Act 2013 (c. 24), **ss. 81(9)(a)**, 103(3); S.I. 2013/2227, art. 2(h)
- F21** Words in s. 430(5) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **15(k)** (with reg. 2)
- F22** Words in s. 430(5)(a) substituted (1.10.2013) by Enterprise and Regulatory Reform Act 2013 (c. 24), **ss. 81(9)(b)**, 103(3); S.I. 2013/2227, art. 2(h)
- F23** S. 430(8) inserted (10.6.2019) by The Companies (Directors Remuneration Policy and Directors Remuneration Report) Regulations 2019 (S.I. 2019/970), regs. 1, **15(l)**

Modifications etc. (not altering text)

- C1** Ss. 430-433 applied (6.4.2008) by S.I. 2005/1788, reg. 29 (as substituted by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 3(1), **Sch. 1 para. 242(4)** (with arts. 6, 11, 12))
- C2** Ss. 418-469 applied (with modifications) (1.10.2009) by The Unregistered Companies Regulations 2009 (S.I. 2009/2436), regs. 3-5, **Sch. 1 para. 10** (with transitional provisions and savings in regs. 7, 9, Sch. 2)
- C3** Ss. 430-438 applied (with modifications) by S.I. 2009/2436, Sch 1 para. 10 (as amended (with application in accordance with reg. 1(3) of the amending S.I.) by The Unregistered Companies (Amendment) Regulations 2013 (S.I. 2013/1972), regs. 1(2), **2(2)(a)**)

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