

## SCHEDULE

### MINOR AND CONSEQUENTIAL AMENDMENTS

2. In subsection (1A) of section 238 (persons entitled to receive copies of accounts and reports)(1)—

(a) after paragraph (b) insert—

“(ba) (in the case of a quoted company) the operating and financial review for that financial year.”;

(b) for paragraph (d) substitute—

“(d) the auditors' report on those accounts and that directors' report and (in the case of a quoted company) on that operating and financial review and the auditable part of that directors' remuneration report.”

#### Commencement Information

**II** Sch. para. 2 in force at 22.3.2005 (with effect in accordance with reg. 1(3)), see **reg. 1(2)**

(1) Section 238 was substituted by section 10 of the Companies Act 1989, and amended by article 12 of S.I.2000/3373, and by regulation 10(4) of S.I. 2002/1986.

**Changes to legislation:**

There are currently no known outstanding effects for the The Companies Act 1985 (Operating and Financial Review and Directors' Report etc. ) Regulations 2005, Paragraph 2.