

SCHEDULE

MINOR AND CONSEQUENTIAL AMENDMENTS

5. In subsection (1) of section 242 (accounts and reports to be delivered to the registrar)(1)—
- (a) after paragraph (b) insert—

“(ba) (in the case of a quoted company) the operating and financial review,”;
 - (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.”; and
 - (c) after paragraph (d) insert—

“If any document comprised in those accounts or reports is in a language other than English then, subject to section 710B(6) (delivery of certain Welsh documents without a translation), the directors must annex to the copy of that document delivered a translation of it into English, certified in the prescribed manner to be a correct translation.”

Commencement Information

- II** Sch. para. 5 in force at 22.3.2005 (with effect in accordance with reg. 1(3)), see [reg. 1\(2\)](#)

(1) Section 242 was substituted by section 11 of the Companies Act 1989, and amended by sections 30(1) and (4) and 35(1) of, and Schedule 2 to, the Welsh Language Act 1993 (c. 38), and by regulation 10(8) 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 5.