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STATUTORY INSTRUMENTS

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**2008 No. 374**

**The Companies (Summary Financial Statement) Regulations 2008**

**PART 3**

**FORM AND CONTENT OF SUMMARY FINANCIAL STATEMENT**

**Provisions applying only to certain types of company**

**10.**—(1) The summary financial statement of a company having certain securities publicly traded as specified in paragraph 13 of Schedule 7 to the Large and Medium-sized Companies Accounts Regulations (disclosure required by certain publicly-traded companies) must—

- (a) include in the statement the explanatory material required to be included in the directors' report by paragraph 14 of that Schedule, or
- (b) send that material to the person receiving the summary financial statement at the same time as it sends the statement.

(2) The summary financial statement of a quoted company must contain the whole of, or a summary of, those portions of the directors' remuneration report for the financial year in question which set out the matters required by paragraphs 3 (statement of company's policy on directors' remuneration) and 5 (performance graph) of Schedule 8 to the Large and Medium-sized Companies Accounts Regulations.