
STATUTORY INSTRUMENTS

2008 No. 410

**The Large and Medium-sized Companies and
Groups (Accounts and Reports) Regulations 2008**

PART 4

DIRECTORS' REMUNERATION REPORT

Directors' remuneration report (quoted companies [^{F1} and traded companies])

11.—(1) The remuneration report which the directors of a quoted company [^{F2} or unquoted traded company] are required to prepare under section 420 of the 2006 Act (duty to prepare directors' remuneration report) must contain the information specified in Schedule 8 to these Regulations, and must comply with any requirement of that Schedule as to how information is to be set out in the report.

[^{F3}(1A) The document setting out a revised directors' remuneration policy in accordance with section 422A of the 2006 Act must contain the information specified in Schedule 8 to these Regulations, and must comply with any requirements in that Schedule as to how that information is to be set out.]

^{F4}(2)

(3) For the purposes of section 497 in Part 16 of the 2006 Act (auditor's report on auditable part of directors' remuneration report), “the auditable part” of a directors' remuneration report is [^{F5}the information set out in the report as identified in Part 5] of Schedule 8 to these Regulations.

Textual Amendments

- F1** Words in [reg. 11](#) heading inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, **29(a)**
- F2** Words in [reg. 11\(1\)](#) inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), regs. 1, **29(b)**
- F3** [Reg. 11\(1A\)](#) inserted (1.10.2013) by [The Large and Medium-sized Companies and Groups \(Accounts and Reports\) \(Amendment\) Regulations 2013 \(S.I. 2013/1981\)](#), regs. 1, **2(2)(a)** (with [reg. 4](#))
- F4** [Reg. 11\(2\)](#) omitted (1.10.2013) by virtue of [The Large and Medium-sized Companies and Groups \(Accounts and Reports\) \(Amendment\) Regulations 2013 \(S.I. 2013/1981\)](#), regs. 1, **2(2)(b)** (with [reg. 4](#))
- F5** Words in [reg. 11\(3\)](#) substituted (1.10.2013) by [The Large and Medium-sized Companies and Groups \(Accounts and Reports\) \(Amendment\) Regulations 2013 \(S.I. 2013/1981\)](#), regs. 1, **2(2)(c)** (with [reg. 4](#))

Changes to legislation:

There are currently no known outstanding effects for the The Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008, PART 4.