

STATUTORY INSTRUMENTS

2008 No. 410

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

PART 3

DIRECTORS' REPORT

Directors' report

10.—(1) The report which the directors of a company are required to prepare under section 415 of the 2006 Act (duty to prepare directors' report) must disclose the matters specified in Schedule 7 to these Regulations.

[^{F1}(2) In Schedule 7—

Part 1 relates to matters of a general nature including political donations and expenditure,

Part 2 relates to the acquisition by a company of its own shares or a charge on them,

Part 3 relates to the employment, training and advancement of disabled persons,

[^{F2}Part 4 relates to the engagement by the company with employees, suppliers, customers and others],

Part 6 relates to certain disclosures required by publicly traded companies, ^{F3}...

Part 7 relates to disclosures in relation to greenhouse gas emissions [^{F4}, and

Part 8 relates to the statement of corporate governance arrangements].]

Textual Amendments

- F1** Reg. 10(2) substituted (with effect in accordance with reg. 1(4) of the amending S.I.) by [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), reg. 1(2)(3), **7(2)**
- F2** Words in reg. 10(2) substituted (with application in accordance with reg. 1(4) of the amending S.I.) by [The Companies \(Miscellaneous Reporting\) Regulations 2018 \(S.I. 2018/860\)](#), regs. 1(1), **8(a)**
- F3** Word in reg. 10(2) omitted (with application in accordance with reg. 1(4) of the amending S.I.) by virtue of [The Companies \(Miscellaneous Reporting\) Regulations 2018 \(S.I. 2018/860\)](#), regs. 1(1), **8(b)**
- F4** Words in reg. 10(2) inserted (with application in accordance with reg. 1(4) of the amending S.I.) by [The Companies \(Miscellaneous Reporting\) Regulations 2018 \(S.I. 2018/860\)](#), regs. 1(1), **8(c)**

Status:

Point in time view as at 06/02/2019. This version of this provision has been superseded.

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, Section 10.