

Transposition note for the aspects of Directive 2014/95/EU of the European Parliament and of the Council amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large undertakings and groups transposed by the Companies, Partnerships and Groups (Accounts and Non-Financial Reporting) Regulations 2016

Provision of NFRD	Provision of Accounting Directive	Transposing provisions
1(1)	19a(1) 1 st para	ss414CA(1) –(3)(a) and (4), 414CB(1) to (4)
	19a(1) 2 nd para	s414CB(5)
	19a(1) 3 rd para	s414CB(6)
	19a(1) 4 th para	s414CB(10)
	19a(1) 5 th para	s414CB(7)
1(1)	19a(2)	s414CB(8)
1(1)	19a(3)	s414CA(7) to (9)
1(1)	19a(4)	Not transposed in UK
1(1)	19a(5)	s496(1)(a)(ii) (no change to existing provision)
1(1)	19a(6)	Not transposed in UK
1(3)	29a(1) 1 st para	ss414CA(1), (2) and (3)(b), (4) to (6), 414CB(1) to (4) and (9)
	29a(1) 2 nd para	s414CB(5) and (9)
	29a(1) 3 rd para	s414CB(6) and (9)
	29a(1) 4 th para	s414CB(10) and (9)
	29a(1) 5 th para	s414CB(7) and (9)
1(3)	29a(2)	s414CB(2) and (9)
1(3)	29a(3)	S414CA(7) to (9)
1(3)	29a(4)	Not transposed in UK
1(3)	29a(5)	s496(1)(a)(ii) (no change to existing provision)
1(3)	29a(6)	Not transposed in UK