

## SCHEDULE

### Consequential amendments

#### **Companies Act 2006**

- 18.** In section 471 (meaning of annual accounts and reports)—
- (a) in subsection (2)—
    - (i) at the end of paragraph (a) insert—
      - “(aa) the strategic report (if any),” ; and
    - (ii) in paragraph (c) before “and the directors’ report” insert “, the strategic report (where this is covered by the auditor’s report)” ; and
  - (b) in subsection (3)—
    - (i) at the end of paragraph (b) insert—
      - “(ba) the strategic report (if any),” ; and
    - (ii) in paragraph (d) before “and on the directors’ report” insert “, on the strategic report (where this is covered by the auditor’s report)”.