STATUTORY INSTRUMENTS

## 2019 No. 970

# The Companies (Directors' Remuneration Policy and Directors' Remuneration Report) Regulations 2019

### PART 2

Amendments to the Companies Act 2006

## CHAPTER 3

Amendments to Part 16 (audit)

#### Amendment to section 497

25. In section 497 (auditor's report on auditable part of directors' remuneration report)—

- (a) in subsection (1), after "quoted company" insert "or unquoted traded company";
- (b) after subsection (2) insert—

"(3) In this section "unquoted traded company" means a traded company (as defined by section 360C) that is not a quoted company.".