
DRAFT STATUTORY INSTRUMENTS

2023 No. 0000

COMPANIES

**The Companies (Strategic Report and Directors'
Report) (Amendment) Regulations 2023**

Made - - - - *****
Coming into force *1st January 2025*

**THE COMPANIES (STRATEGIC REPORT AND DIRECTORS'
REPORT) (AMENDMENT) REGULATIONS 2023**

PART 1

Introduction

1. Citation, commencement and application

PART 2

Amendment of Part 15 Chapters 4 and 4A (Annual Accounts and Strategic Report)

2. Amendment to Chapter 4 (annual accounts)
3. Amendment to section 414C (contents of strategic report)
4. Amendment to section 414CB (contents of the non-financial and sustainability information statement)
5. Amendment to section 414D (approval and signing of strategic report)

PART 3

Amendment of Part 15 Chapter 5 (Directors' Report)

6. Amendment to section 416 (contents of directors' report: general)

PART 4

Amendment of Schedule 8 (Index of Defined Expressions)

7. Consequential amendments to Index of Defined Expressions in Schedule 8

Draft Legislation: This is a draft item of legislation and has not yet been made as a UK Statutory Instrument.

PART 5

Review

8. Review
- Signature
- Explanatory Note