

*These notes refer to the Companies Act 2006 (c.46)  
which received Royal Assent on 8 November 2006*

# COMPANIES ACT 2006

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## EXPLANATORY NOTES

### COMMENTARY

#### **Part 15: Accounts and Reports**

#### *Chapter 7: Publication of Accounts and Reports*

#### *Section 430: Quoted companies: requirements as to website publication*

678. This section introduces a new requirement on quoted companies (as defined in section 385) to put the full annual accounts and reports on a website. A quoted company will still have to send the full accounts and reports to its members under section 423.
679. The annual accounts and reports must be made available as soon as is reasonably practicable on a website that is maintained by or on behalf of the company, and that identifies the company in question. Access to the website must be available to all members of the public and not just to members, and there must be continuous access to the website without charge. Access to the information on the website and the ability to obtain a hard copy of the information from the website, may be restricted by the company where necessary to comply with any statutory or regulatory requirement (e.g. of an overseas regulator).
680. The annual accounts and reports for a financial year must remain available until the accounts and reports for the next financial year are published on the website. Right of member or debenture holder to demand copies of accounts and reports