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STATUTORY INSTRUMENTS

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**2008 No. 410**

The Large and Medium-sized Companies and  
Groups (Accounts and Reports) Regulations 2008

PART 3

DIRECTORS' REPORT

**Directors' report**

**10.**—(1) The report which the directors of a company are required to prepare under section 415 of the 2006 Act (duty to prepare directors' report) must disclose the matters specified in Schedule 7 to these Regulations.

(2) In Schedule 7—

Part 1 relates to matters of a general nature, including changes in asset values and contributions for political and charitable purposes,

Part 2 relates to the acquisition by a company of its own shares or a charge on them,

Part 3 relates to the employment, training and advancement of disabled persons,

Part 4 relates to the involvement of employees in the affairs, policy and performance of the company, and

Part 5 relates to the company's policy and practice on the payment of creditors.