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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 2

FORM AND CONTENT OF ACCOUNTS

**Information about directors' benefits: remuneration (Companies Act or IAS individual or group accounts: quoted and unquoted companies)**

**8.**—(1) Companies Act or IAS individual or group accounts must comply with the provisions of Schedule 5 to these Regulations as to information about directors' remuneration to be given in notes to the company's accounts.

(2) In Schedule 5—

Part 1 contains provisions applying to quoted and unquoted companies,

Part 2 contains provisions applying only to unquoted companies, and

Part 3 contains supplementary provisions.