

FRC Publishes Its Revised Standards for Investment Reporting

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On 26 March 2020, the UK Financial Reporting Council (“FRC”) issued its revised Standards for Investment Reporting (the “SIRs”), which contain the standards and guidance that reporting accountants must follow when engaged in connection with UK-regulated investment circulars. This memorandum considers the new SIRs and how they may affect the engagement terms and the nature of the reporting by reporting accountants for a corporate finance transaction.

If you have any questions regarding the matters covered in this publication, please reach out to any of the lawyers listed below or your usual Davis Polk contact.

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