

FRC Publishes Thematic Review of Company Disclosures During the Coronavirus (COVID-19) Pandemic

July 23, 2020 | Client Update

The coronavirus (COVID-19) pandemic hit in the middle of the annual corporate reporting season, with a large number of UK listed companies in the midst of releasing preliminary results announcements and publishing their annual report and accounts.

Over the last four months UK regulators and industry bodies such as the Financial Conduct Authority (FCA) and the Financial Reporting Council (FRC) have announced a raft of temporary measures and guidance to assist UK listed companies in meeting their reporting obligations.

On 21 July 2020, the FRC announced that it had completed its first thematic review of company reporting since the onset of the coronavirus (COVID-19) pandemic.

This memorandum provides a brief reminder of some of the key guidance published by the FRC and FCA in recent months, including the FRC's latest thematic review of company reporting.

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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