



Accounting Technical Services
Hot Topic

Reporting on the impact of Covid-19
– Key disclosure expectations for 2020/21

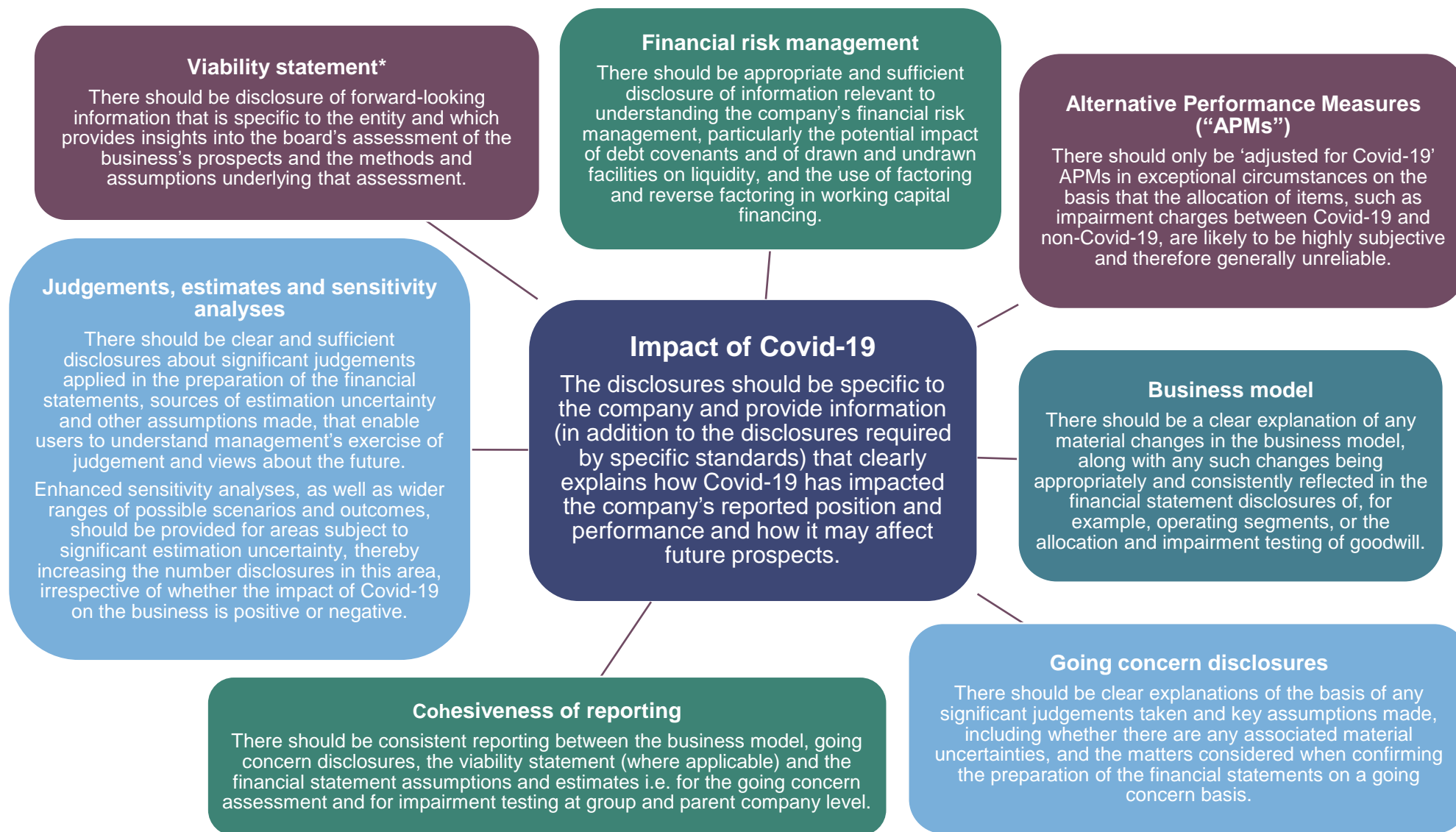
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Reporting on the impact of Covid-19

Key disclosure expectations for 2020/21

The FRC has made it clear what information and disclosures they are expecting companies to provide in their 2020/21 reporting in relation to the impact of Covid-19. The following diagram may be used as a tool to support companies preparing their forthcoming annual reports.



* A viability statement is required to be provided by all companies with a Premium Listing of equity shares in the UK

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