

Informes estratégicos

Hernando Bermúdez Gómez

La [ley de compañías del Reino Unido](#) regula las siguientes cuestiones: “*CHAPTER 4A STRATEGIC REPORT 414A. Duty to prepare strategic report 414B. Strategic report: small companies exemption 414C. Contents of strategic report 414CZA. Section 172(1) statement 414CA. Non-financial and sustainability information statement 414CB. Contents of non-financial and sustainability information statement 414D. Approval and signing of strategic report.*” En cuanto a su contenido la ley dispone: “*414C Contents of strategic report (1) The purpose of the strategic report is to inform members of the company and help them assess how the directors have performed their duty under section 172 (duty to promote the success of the company). (2) The strategic report must contain— (a) a fair review of the company’s business, and (b) a description of the principal risks and uncertainties facing the company. [F2Section 414CZA (section 172(1) statement) and sections 414CA and 414CB (non-financial [F3and sustainability] information statement) make further provision about the contents of a strategic report.] (3) The review required is a balanced and comprehensive analysis of— (a) the development and performance of the company’s business during the financial year, and (b) the position of the company’s business at the end of that year, consistent with the size and complexity of the business. (4) The review must, to the extent necessary for an understanding of the development, performance or position of the company’s business, include (a) analysis using financial key performance indicators, and (b) where appropriate, analysis using other key performance indicators, including information relating to environmental matters and employee matters. (5) In subsection (4), “key performance indicators” means factors by reference to which the development, performance or position of the company’s business can be measured effectively. (6) Where a company qualifies as medium-sized in relation to a financial year (see sections 465 to 467), the review for the year need not comply with the requirements of subsection (4) so far as they relate to non-financial information. (7) In the case of a quoted company the strategic report must, to the extent necessary for an understanding of the development, performance or position of the company’s business, include— (a) the main trends and factors likely to affect the future development, performance and position of the company’s business, and (b) information about— (i) environmental matters (including the impact of the company’s business on the environment), (ii) the company’s employees, and (iii) social, community and human rights issues, including information about any policies of the company in relation to those matters and the effectiveness of those policies. If the report does not contain information of each kind mentioned in paragraphs (b) (i), (ii) and (iii), it must state which of those kinds of information it does not contain. (8) In the case of a quoted company the strategic report must include— (a) a description of the company’s strategy, (b) a description of the company’s business model, (c) a breakdown showing at the end of the*

financial year— (i) the number of persons of each sex who were directors of the company; (ii) the number of persons of each sex who were senior managers of the company (other than persons falling within sub-paragraph (i)); and (iii) the number of persons of each sex who were employees of the company. (9) In subsection (8), “senior manager” means a person who— (a) has responsibility for planning, directing or controlling the activities of the company, or a strategically significant part of the company, and (b) is an employee of the company. (10) In relation to a group strategic report— (a) the reference to the company in subsection (8)(c)(i) is to the parent company; and (b) the breakdown required by subsection (8)(c)(ii) must include the number of persons of each sex who were the directors of the undertakings included in the consolidation. (11) The strategic report may also contain such of the matters otherwise required by regulations made under section 416(4) to be disclosed in the directors’ report as the directors consider are of strategic importance to the company. (12) The report must, where appropriate, include references to, and additional explanations of, amounts included in the company’s annual accounts. (13) Subject to paragraph (10), in relation to a group strategic report this section has effect as if the references to the company were references to the undertakings included in the consolidation. (14) Nothing in this section requires the disclosure of information about impending developments or matters in the course of negotiation if the disclosure would, in the opinion of the directors, be seriously prejudicial to the interests of the company.]” Hace ya unos 30 años se hizo una actualización de las normas sobre la rendición de cuentas, incluyendo su contenido. Sin duda hoy en día la legislación debería avanzar más. Se trata, como hemos dicho en otras ocasiones, de un proceso a través del cual se disminuye la intimidad de la empresa, obligándola a suministrar públicamente más información sobre el negocio, mucho más allá de la información contable o financiera. De mucho tiempo atrás se ha reconocido la nueva información, pero no se consideraba que debía obligatoriamente formar parte del paquete de datos que debía hacerse público. Cierta miopía hizo que los contables no tomaran debida nota de sus teóricos que advertían que la información de las empresas debía ampliarse, razón por la cual hoy se encuentran teniendo muchas por estudiar, entender y practicar.

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