Disclosure in the management annual report is a form of disclosure which is not yet strictly regulated in Egypt, the thing which makes the research, in this area, necessary. Actually, what is nowadays disclosed on a voluntary basis is likely to be included in the foundations of standardization and the future regulations. The study hypothesized that four main factors would affect the extent of disclosure in the UAE, namely, the sector type (banks, insurance, industrial, and service), size (assets), debt–equity ratio, and profitability. Findings indicated that significant differences were found among sectors; however, the size, the debt–equity ratio, and the profitability were found to have insignificant association with the level of disclosure. Know everything about the Annual reports from meaning, key constituents, reading and objectives to purpose and target audience. One should have the skill to read the annual report to the extent that one can pick the hints that the company provides regarding future growth or disasters expected. These are indicated in the Chairman speech, MD&A or the sales and marketing section.
if any. Review the company’s financial statements and look for trends in profitability, growth, sustainability and dividends. Footnotes and schedules are to be carefully read for complete understanding of the financial statements. Presenting and disclosing information about the company. To lure new investors and make adequate disclosures to the existing ones. Purpose of Annual Report 394. Annual reports on Government companies. 395. Annual reports where one or more State Governments are members of companies. CHAPTER XXIV. R. (2) It extends to the whole of India. (3) This section shall come into force at once and the remaining provisions of this Act shall come into force on such date. 1. as the Central Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act and any reference in any provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.