

# GC100 GUIDANCE ON SECTION 172: FOCUS ON DIRECTORS' DUTIES

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- By **James Palmer, Caroline Rae, Gareth Sykes and Ben Ward**

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GC100, the association of general counsel and company secretaries working in UK FTSE 100 companies, has published guidance on directors' duties under section 172 of the Companies Act 2006 (section 172) (2006 Act) and stakeholder considerations (the guidance).

The government invited the GC100 to publish the guidance as part of the package of measures to improve the UK's corporate governance framework which was announced in August 2017.

[Read full article](#)

*This article first appeared in the December 2018 issue of [PLC Magazine](#)*

## KEY CONTACTS

If you have any questions, or would like to know how this might affect your business, phone, or email these key contacts.



**JAMES PALMER**  
SENIOR PARTNER,  
LONDON

+44 20 7466 2327  
james.palmer@hsf.com



**CAROLINE RAE**  
PARTNER, LONDON

+44 20 7466 2916  
Caroline.Rae@hsf.com



**GARETH SYKES**  
OF COUNSEL,  
LONDON

+44 20 7466 7631  
Gareth.Sykes@hsf.com



**BEN WARD**  
PARTNER, LONDON

+44 20 7466 2093  
Ben.Ward@hsf.com

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