

Documents to be annexed to annual return: all cases

347. (1) Subject to the provisions of this Part, there shall be annexed to the annual return a copy of the following documents that have been, or are to be, laid before the relevant general meeting:

- (a) the statutory financial statements of the company;
- (b) the directors' report, including any group directors' report; and
- (c) the statutory auditors' report on those financial statements and that directors' report;

and "relevant general meeting" in this subsection means the general meeting of the company held during the period to which the annual return relates or, if the most recent statutory financial statements of the company and the other foregoing documents have not been required to be laid before such a meeting, the next general meeting held after the return's delivery to the Registrar before which those statements and other documents are required to be laid.

(2) The reference in subsection (1) to a copy of a document is a reference to a copy that satisfies the following conditions:

(a) it is a true copy of the original save for the difference that the signature or signatures on the original, and any date or dates thereon, shall appear in typeset form on the copy; and

(b) it is accompanied by a certificate of a director and the secretary of the company, that bears the signature of the director and the secretary in electronic or written form, stating that the copy is a true copy of the original (and one such certificate relating to all of the documents mentioned in subsection (1) suffices and the foregoing statement need not be qualified on account of the difference permitted by paragraph (a) as to the form of a signature or of a date).

(3) Where any document referred to in subsection (1) that has been annexed to the annual return is in a language other than the English language or the Irish language, there shall be annexed to each such document a translation of it in the English language or the Irish language certified in the prescribed manner to be a correct translation.

(4) Every document annexed to the annual return in accordance with subsection (1) shall cover the period—

(a) in the case of the first annual return to which such documents are annexed — since the incorporation of the company, and

(b) in any other case — since the end of the period covered by the statutory financial statements annexed to the preceding annual return,

and shall be made up to a date falling not more than 9 months before the date to which the annual return is made up.

(5) If a company fails to comply with subsection (1), (3) or (4), the company and any officer of it who is in default shall be guilty of a category 3 offence.

(6) In subsection (5) “officer” includes any shadow director and de facto director.