

## Approval and signature of revised directors' report

369. (1) Section 332 (approval and signing of directors' report) shall apply to a revised directors' report save that, in the case of a revision effected by supplementary note, it shall apply as if it required a signature or signatures on the supplementary note instead of on the report.

(2) Where copies of the original directors' report have been sent to members under section 338, laid before the members in general meeting under section 341 or delivered to the Registrar under section 347, the directors shall, before approving the revised directors' report under section 332, cause statements as to the following matters to be made in a prominent position in the revised directors' report or, in the case of a revision effected by supplementary note, in that note—

(a) in the case of a revision effected by replacement—

(i) that the revised directors' report replaces the original directors' report for the financial year, specifying it,

(ii) that it has been prepared as at the date of the original directors' report and not as at the date of the revision and, accordingly, does not deal with events and transactions between those dates,

(iii) the respects in which the original directors' report did not comply with the requirements of this Act or, where applicable, of Article 4 of the IAS Regulation, and

(iv) any significant amendments made consequential upon the remedying of those defects,

(b) in the case of a revision effected by supplementary note—

(i) that the note revises in certain respects the original directors' report of the company and is to be treated as forming part of that original directors' report, and

(ii) that the directors' report has been revised as at the date of the original directors' report and not as at the date of the revision and accordingly does not deal with events and transactions between those dates,

and shall, when approving the revised directors' report, cause the date on which the approval is given to be stated in them (or, in the case of revision effected by supplementary note, in that note).

(3) Without prejudice to the generality of subsection (1), subsections (4) and (5) of section 332 shall have effect as if, in addition to the references in that subsection (4) to the requirements as to the signing of the directors' report and the inclusion of the signatory's name, there were included references in that subsection to each of the requirements of paragraph (a) or (b), as the case may be, of subsection (2).