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STATUTORY INSTRUMENTS

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**2008 No. 373**

**The Companies (Revision of Defective  
Accounts and Reports) Regulations 2008**

**PART 2**

**REVISED ACCOUNTS AND REPORTS**

**[<sup>F1</sup>Approval and signature of revised strategic report**

**4A.**—(1) Section 414D(1) and (2) of the 2006 Act applies to a revised strategic report, save that in the case of revision by supplementary note, they shall apply as if they required the signature to be on the supplementary note.

(2) Where the original strategic report has been sent out to members under section 423(1) of the 2006 Act, laid before the company in general meeting under section 437(1) of that Act in the case of a public company, or delivered to the registrar under section 441(1), the directors shall, before approving the revised report under section 414E, cause statements as to the following matters to be made in a prominent position in the revised report (in the case of a revision by supplementary note, in that note)—

- (a) in the case of a revision by replacement—
  - (i) that the revised report replaces the original report for the financial year (specifying it),
  - (ii) that it has been prepared as at the date of the original strategic report and not as at the date of revision and accordingly does not deal with any events between those dates,
  - (iii) the respects in which the original strategic report did not comply with the requirements of the 2006 Act, and
  - (iv) any significant amendments made consequential upon the remedying of those defects,
- (b) in the case of revision by a supplementary note—
  - (i) that the note revises in certain respects the original strategic report of the company and is to be treated as forming part of that report, and
  - (ii) that the strategic report has been revised as at the date of the original strategic report and not as at the date of the revision and accordingly does not deal with events between those dates,

and shall, when approving the revised report, cause the date on which the approval is given to be stated in it (in the case of a revision by supplementary note, in that note); section 414A(5) of the 2006 Act shall apply with respect to a failure to comply with this paragraph as if the requirements of this paragraph were requirements of Part 15 of that Act.]

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**Changes to legislation:** There are currently no known outstanding effects for the The Companies (Revision of Defective Accounts and Reports) Regulations 2008, Section 4A. (See end of Document for details)

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**Textual Amendments**

- F1** [Reg. 4A](#) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Companies \(Revision of Defective Accounts and Reports\) \(Amendment\) \(No.2\) Regulations 2013](#) (S.I. 2013/2224), regs. 1(2), **6**

**Changes to legislation:**

There are currently no known outstanding effects for the The Companies (Revision of Defective Accounts and Reports) Regulations 2008, Section 4A.