COMPANIES ACT 2006

EXPLANATORY NOTES

COMMENTARY

Part 15: Accounts and Reports

Chapter 12: Supplementary Provisions

Section 469: Preparation and filing of accounts in euros

713. This section re-enacts section 242B of the 1985 Act, replacing references to ECUs with references to euros. It enables companies to show the amounts in their annual accounts additionally in euros, and to deliver to the registrar an additional copy of their accounts translated into euros.