

Neptune Technologies & Bioresources Inc.
Form 20-F/A
November 23, 2009

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

Amendment No. 2

to

FORM 20-F

☐ REGISTRATION STATEMENT PURSUANT TO SECTION 12(b) or 12(g) OF THE SECURITIES EXCHANGE ACT OF 1934

OR

☐ ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended _____

OR

☒ TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For transition period from May 31, 2008 to February 28, 2009

OR

☐ SHELL COMPANY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

Date of event requiring this shell company report _____

Commission file number 1-33526

NEPTUNE TECHNOLOGIES & BIORESSOURCES INC.

(Exact Name of the Registrant as Specified in its Charter)

Québec, Canada

(Jurisdiction of Incorporation or Organization)

225 Promenade du Centropolis, Suite 200, Laval, Québec, H7T 0B3

(Address of Principal Executive Offices)

Henri Harland
225 Promenade du Centropolis
Suite 200
Laval, Québec
H7T 0B3
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	<u>Title of Each Class</u>	<u>Name of Each Exchange On Which Registered</u>
Securities registered or to be registered pursuant to Section 12(b) of the Act:	Common Shares	The Nasdaq Stock Market

Securities registered or to be registered
pursuant to Section 12(g) of the Act:

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Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act:

Indicate the number of outstanding shares of each of the issuer's classes of capital or common stock as of the close of the period covered by the transition report. 37,683,421

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

YES ☐ NO ☒

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934.

YES ☐ NO ☒

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

YES ☒ NO ☐

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate web site, if any, every Interactive Data File required to be submitted and posted pursuant the Rule 405 of Regulation S-T (s 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

YES ☐ NO ☐

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, or a non-accelerated filer.

Large Accelerated Filer ☐ Accelerated Filer ☐ Non-Accelerated Filer ☒

Indicate by check mark which basis of accounting the registrant has used to prepare the financial statements included in this filing:

U.S. GAAP ☐ International Financial Reporting Standards ☐ Other ☒

Indicate by check mark which financial statement item the registrant has elected to follow.

Item 17 ☒ Item 18 ☐

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

YES ☐ NO ☒

Indicate by check mark whether the registrant has filed all documents and reports required to be filed by Sections 12, 13 or 15(d) of the Securities Exchange Act of 1934 subsequent to the distribution of securities under a plan confirmed by a court.

NOT APPLICABLE

EXPLANATORY NOTE

This Amendment No.2 to Form 20-F (this "Amendment No. 2") is filed solely to amend the Annual Transition Report on Form 20-F for the transition period from May 31, 2008 to February 28, 2009, filed by Neptune Technologies & Bioresources Inc. (the "Company") on August 31, 2009, as amended on September 18, 2009 (the "Form 20-F"), in order to refile Exhibits 4.1 and 4.2 thereto. This Amendment No. 2 replaces Exhibits 4.1 and 4.2 with revised versions in which certain of the information previously redacted is now included. Certain other portions of these revised Exhibits 4.1 and 4.2 will continue to be redacted and filed separately with the Securities and Exchange Commission pursuant to a request for confidential treatment. Exhibits 4.1 and 4.2 to this Amendment No. 2 each supersede and replace the corresponding exhibit originally filed with the Form 20-F.

This Amendment No.2, including revised Exhibits 4.1 and 4.2, speaks as of the date of the initial filing of the Form 20-F. Other than as described above, this Amendment No.2 does not, and does not purport to, amend, update or restate the information in the Form 20-F or reflect any events that have occurred after the Form 20-F was filed.

PART III

ITEM 19: EXHIBITS

The following are filed as exhibits to this annual report.

(a) Exhibits

Exhibit Number Description of Exhibit

F-1	Consolidated Financial Statements for the nine-month period ended February 28, 2009 and years ended May 31, 2008 and 2007
1.1	Articles of Incorporation and Bylaws (translation)
4.1*	<u>Technology License Agreement, dated August 7, 2008, between the Company and Acasti Pharma Inc. (confidential treatment requested)***</u>
4.2*	<u>Technology License Agreement, dated October 15, 2008, between the Company and NeuroBioPharm Inc. (confidential treatment requested)***</u>
7.1	Calculation of Financial Ratios
8.1	List of subsidiaries
11.1	Code of Business Conduct and Ethics for Directors, Officers and Employees
12.1*	<u>Certification of the Chief Executive Officer required by 17 CFR 240.15d-14(a)</u>
12.2*	<u>Certification of the Chief Financial Officer required by 17 CFR 240.15d-14(a)</u>
13.1*	<u>Certification of the Chief Executive Officer required by 17 CFR 240.15d-14(b) and 18 U.S.C. Section 1350.</u>
13.2*	<u>Certification of the Chief Financial Officer required by 17 CFR 240.15d-14(b) and 18 U.S.C. Section 1350.</u>
15.1**	Interim Consolidated Financial Statements (unaudited) for three month periods ended May 31, 2009 and 2008.
15.2**	Management Discussion and Analysis for three month period ended May 31, 2009.

* filed herewith

** previously filed with the SEC on Form 6-K (File No. 1-33526) on July 15, 2009.

*** Confidential material has been redacted and has been separately filed with the Securities and Exchange Commission.

Incorporated by reference to exhibits filed with the Company's Annual Transition Report on Form 20-F for the transition period from May 31, 2008 to February 28, 2009 (File No. 1-33526, dated August 31, 2009).

Incorporated by reference to exhibits filed with Amendment No.1 to the Company's Annual Transition Report on Form 20-F (File No. 1-33526, dated September 18, 2009).

SIGNATURES

The registrant hereby certifies that it meets all of the requirements for filing on Form 20-F and that it has duly caused and authorized the undersigned to sign this annual report on its behalf.

**NEPTUNE TECHNOLOGIES & BIORESOURCES
INC.**

Dated: November 23, 2009

By: /s/ Henri Harland

Name: Henri Harland

Title: President and Chief Executive Officer
