

Neptune Technologies & Bioresources Inc.
Form 40-F/A
March 31, 2014

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 40-F
(Amendment No. 1)

(Check one)

Registration statement pursuant to Section 12 of the Securities Exchange Act of 1934
or

Annual report pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934

For the fiscal year ended: February 28, 2013

Commission file number: 1-33526

NEPTUNE TECHNOLOGIES & BIORESSOURCES INC.

(Exact name of registrant as specified in its charter)

| | | |
|--|--|---|
| Quebec (Province or other jurisdiction of | 2836 (Primary Standard Industrial | Not Applicable (I.R.S. Employer Identification |
| incorporation or organization) | Classification Code Number (if applicable)) | Number (if applicable)) |

545 Promenade du Centropolis

Suite 100

Laval, Québec,

Canada H7T 0A3

(450) 687-2262

(Address and telephone number of Registrant s principal executive offices)

CT Corporation System

111 Eighth Avenue, New York, NY 10011

(212) 894-8700

(Name, address (including zip code) and telephone number (including area code) of agent for service in the United States)

Securities registered or to be registered pursuant to Section 12(b) of the Act.

| | |
|----------------------------|--|
| Title of each class | Name of each exchange on which registered |
| Common Shares | The Nasdaq Stock Market |

Securities registered or to be registered pursuant to Section 12(g) of the Act: None

Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act: None

For annual reports, indicate by check mark the information filed with this form:

Annual Information Form

Audited Annual Financial Statements

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 annual report:

Common Shares outstanding as of February 28, 2013: 60,079,730

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Exchange Act 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 to Rule 405 of Regulation S-T (§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

EXPLANATORY NOTE

Neptune Technology & Bioresources Inc. (the Company or the Registrant) is filing this Amendment No. 1 on Form 40-F/A (Amendment No. 1) to Form 40-F to revise the previously filed Annual Information Form, which was filed as Exhibit 99.1 to the Registrant's Form 40-F filed May 29, 2013 (the Original Form 40-F). The Annual Information Form has been revised on page 28 under the heading Patents , and is attached as Exhibit 99.1 hereto. The revisions are based on comments raised by the Securities Exchange Commission in a letter dated March 17, 2014, on the Form 40-F filed for the year ended February 28, 2013.

The Company is a Canadian issuer eligible to file its annual report pursuant to Section 13 of the Securities Exchange Act of 1934, as amended (the Exchange Act) on Form 40-F. The Company is a foreign private issuer as defined in Rule 3b-4 under the Exchange Act and in Rule 405 under the Securities Act of 1933, as amended (the Securities Act). Equity securities of the Company are accordingly exempt from Sections 14(a), 14(b), 14(c), 14(f) and 16 of the Exchange Act pursuant to Rule 3a12-3. The Registrant has included in this Amendment No. 1 new certifications of its Chief Executive Officer and Chief Financial Officer pursuant to Sections 302 and 906 of the Sarbanes-Oxley Act of 2002.

Except as set forth above, this Amendment No. 1 does not modify or update any of the disclosures in the Original Form 40-F. The disclosures in this Amendment No. 1 do not reflect events occurring after the date of the Original Form 40-F of May 29, 2013 to the date of this filing. Accordingly, this Amendment No. 1 should be read in conjunction with the Registrant's other filings made with the SEC subsequent to the filing of the Original Form 40-F, including the Registrant's interim financial statements and material change reports filed on Form 6-K as information in such filings would update or supersede certain information contained the Original Form 40-F as well as in this Amendment No. 1.

CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING STATEMENTS

Certain statements in this Amendment No. 1 are forward-looking statements within the meaning of Section 21E of the Exchange Act and Section 27A of the Securities Act of 1933, as amended. Please see Cautionary Note Regarding Forward-Looking Statements beginning on page 3 of the Annual Information Form, which is Exhibit 99.1 of this Amendment No. 1.

PRINCIPAL DOCUMENTS

The following document is filed as part of this Amendment No. 1:

A. Annual Information Form

For the Registrant's revised Annual Information Form for the year ended February 28, 2013, dated March 31, 2014, see Exhibit 99.1 of this Amendment No. 1.

UNDERTAKING

Registrant undertakes to make available, in person or by telephone, representatives to respond to inquiries made by the Commission staff, and to furnish promptly, when requested to do so by the Commission staff, information relating to: the securities registered pursuant to Form 40-F; the securities in relation to which the obligation to file an annual report on Form 40-F arises; or transactions in said securities.

CONSENT TO SERVICE OF PROCESS

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(1) The Registrant has previously filed a Form F-X in connection with the class of securities in relation to which the obligation to file this report arises.

(2) Any change to the name or address of a Registrant's agent for service shall be communicated promptly to the Commission by amendment to Form F-X referencing the file number of the Registrant.

SIGNATURES

Pursuant to the requirements of the Exchange Act, the Registrant certifies that it meets all of the requirements for filing on Form 40-F and has duly caused this annual report to be signed on its behalf by the undersigned, thereto duly authorized.

NEPTUNE TECHNOLOGIES & BIORESOURCE

By: /s/ André Godin

Name: André Godin

Title: Chief Financial Officer

Dated: March 31, 2014

EXHIBIT INDEX

| Exhibits | Description |
|-----------------|--|
| 99.1 | Revised Annual Information Form for the fiscal year ended February 28, 2013 |
| 99.2 | * Audited Consolidated Financial Statements of the Registrant as at February 28, 2013 and 2012 and 2011 and for the years ended February 28, 2013 and 2012 and related notes, and the accompanying auditors' reports |
| 99.3 | * Management Analysis of the Financial Situation and Operating Results Management Discussion and Analysis for the fiscal year ended February 28, 2013 |
| 99.4 | * Consent of KPMG LLP, Chartered Accountants |
| 99.5 | Rule 13a-14(a)/15d-14(a) Certifications: Certification of the Registrant's Chief Executive Officer Certification of the Registrant's Chief Financial Officer |
| 99.6 | Section 1350 Certifications: Certification of the Registrant's Chief Executive Officer Certification of the Registrant's Chief Financial Officer |

* Previously filed as an exhibit to the Company's Annual Report on Form 40-F, as filed with the SEC on May 30, 2013.