

Amendment to Statement of Principles 3 *Management Commentary*

This Addendum sets out the amendment to Statement of Principles 3 Management Commentary.

References to ‘Statement of Principles 3 *Management Commentary*’ are amended to ‘MFRS Practice Statement 1 *Management Commentary*’.

In the Statement of Principles 3 *Management Commentary*, the title of the document is amended to ‘MFRS Practice Statement 1 *Management Commentary*’.