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STATUTORY RULES OF NORTHERN IRELAND

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**2006 No. 138**

**The Companies (Summary Financial Statement)  
(Amendment) Regulations (Northern Ireland) 2006**

**Form and content of summary financial statement of non-banking or insurance companies and groups**

**12.**—(1) Schedule 1 to the 1996 Regulations (form and content of summary financial statement of non-banking or insurance companies and groups)<sup>(1)</sup> is amended as follows.

- (2) Omit paragraph 2 (summary directors' report).
- (3) In paragraph 3(3), omit item (i) (dividends).
- (4) After paragraph 3 insert—

“Dividends

**3A.** The summary financial statement shall also contain the information concerning recognised and proposed dividends included in the full accounts and reports.”.

(5) At the end of paragraph 4(1) insert “, and shall also contain the information required by paragraph 3A above”.

(6) In paragraph 7, for “after any adjustments” to the end substitute “taking account of any adjustments to corresponding amounts made in the full accounts and report”.

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(1) Schedule 1 was amended by regulations 4 and 5 of [S.R. 2005 No. 57](#)