

SCHEDULE 1

Form and Content of Accounts of Banking Companies and Groups

CHAPTER III

Notes to the Accounts

Information supplementing the balance sheet

Transferable securities

68.—(1) There shall be disclosed for each of Assets items 5 to 8 in the balance sheet format the amount of transferable securities included under those items:

- (a) that are listed and the amount of those that are unlisted; and
- (b) that are listed on a recognised investment exchange other than an overseas investment exchange within the meaning of the Financial Services Act 1986 and the amount of those listed on other exchanges.

(2) In the case of each amount shown in respect of listed securities under sub-paragraph (1)(a), there shall also be disclosed the aggregate market value of those securities, if different from the amount shown.

(3) There shall also be disclosed for each of Assets items 5 and 6 the amount of transferable securities included under those items that are held as financial fixed assets and the amount of those that are not so held, together with the criterion used by the directors to distinguish those held as financial fixed assets.