

SCHEDULE 1

Form and Content of Accounts of Banking Companies and Groups

CHAPTER III

Notes to the Accounts

Information supplementing the profit and loss account

Miscellaneous matters

81.—(1) Where any amount relating to any preceding financial year is included in any item in the profit and loss account, the effect shall be stated.

(2) The effect shall be stated of any transactions that are exceptional by virtue of size or incidence though they fall within the ordinary activities of the company.