

## SCHEDULE 1

### Form and Content of Accounts of Banking Companies and Groups

#### Part I

##### Individual Accounts

##### CHAPTER I

##### GENERAL RULES AND FORMATS

##### *SECTION A*

##### *GENERAL RULES*

1.—(1) Subject to the following provisions of this Part:

- (a) every balance sheet of a company shall show the items listed in the balance sheet format set out in section B of this Chapter; and
- (b) every profit and loss account of a company shall show the items listed in either of the profit and loss account formats so set out;

in either case in the order and under the headings and sub-headings given in the format adopted.

(2) Sub-paragraph (1) is not to be read as requiring the heading or sub-heading for any item to be distinguished by any number or letter assigned to that item in the format adopted.

(3) Where the heading of an item in the format adopted contains any wording in square brackets, that wording may be omitted if not applicable to the company.