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STATUTORY RULES OF NORTHERN IRELAND

1997 No. 251

Open-Ended Investment Companies (Investment Companies with Variable Capital) Regulations (Northern Ireland) 1997

Reports

Reports: accounts

61.—(1) The annual report of an investment company with variable capital shall, in respect of the annual accounting period to which it relates, contain accounts of the company.

(2) The company's auditors shall make a report to the company's shareholders in respect of the accounts of the company contained in its annual report.

(3) A copy of the auditors' report shall form part of the company's annual report.