Status: This is the original version (as it was originally enacted).

# $S\,C\,H\,E\,D\,U\,L\,E\,S$

#### SCHEDULE 9

#### FORM AND CONTENT OF SPECIAL CATEGORY ACCOUNTS

## PART I

GENERAL PROVISIONS AS TO BALANCE SHEET AND PROFIT AND LOSS ACCOUNT

### Balance sheet

12 Where any of the company's debentures are held by a nominee of or trustee for the company, the nominal amount of the debentures and the amount at which they are stated in the books of the company shall be stated.