

## SCHEDULES.

### NINTH SCHEDULE

#### MATTERS TO BE EXPRESSLY STATED IN AUDITORS' REPORT.

- 3 (1) Whether the company's balance sheet and (unless it is framed as a consolidated profit and loss account) profit and loss account dealt with by the report are in agreement with the books of account and returns.
- (2) Whether, in their opinion and to the best of their information and according to the explanations given them, the said accounts give the information required by this Act in the manner so required and give a true and fair view—
- (a) in the case of the balance sheet, of the state of the company's affairs as at the end of its financial year; and
  - (b) in the case of the profit and loss account, of the profit or loss for its financial year ;
- or, as the case may be, give a true and fair view thereof subject to the non-disclosure of any matters (to be indicated in the report) which by virtue of Part III of the Eighth Schedule to this Act are not required to be disclosed.