

SCHEDULE 1

AND CONTENT OF ACCOUNTS OF BANKING COMPANIES AND GROUPS

PART I

INDIVIDUAL ACCOUNTS

CHAPTER III

NOTES TO THE ACCOUNTS

**General**

*Disclosure of accounting policies*

**48.** The accounting policies adopted by the company in determining the amounts to be included in respect of items shown in the balance sheet and in determining the profit or loss of the company shall be stated (including such policies with respect to the depreciation and diminution in value of assets).