

## SCHEDULE 1

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

## CHAPTER III

### Notes to the Accounts

#### *Information supplementing the balance sheet*

#### **Share capital and debentures**

51.—(1) The following information shall be given with respect to the company's share capital:

- (a) the authorised share capital; and
- (b) where shares of more than one class have been allotted, the number and aggregate nominal value of shares of each class allotted.

(2) In the case of any part of the allotted share capital that consists of redeemable shares, the following information shall be given:

- (a) the earliest and latest dates on which the company has power to redeem those shares;
- (b) whether those shares must be redeemed in any event or are liable to be redeemed at the option of the company or of the shareholder; and
- (c) whether any (and, if so, what) premium is payable on redemption.