

## SCHEDULES

### SCHEDULE 5

#### FORM AND CONTENT OF ACCOUNTS OF INSURANCE COMPANIES AND GROUPS

2. In paragraph 5 (aggregate amount of dividends to be shown separately in profit and loss account etc.)—

(a) omit “and” at the end of sub-paragraph (a), and

(b) after sub-paragraph (b) insert—

“(c) if it is not shown in the notes to the accounts, the aggregate amount of any dividends proposed.”