

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## SCHEDULE 1

### COMPANIES ACT INDIVIDUAL ACCOUNTS: COMPANIES WHICH ARE NOT BANKING OR INSURANCE COMPANIES

#### PART 1

#### GENERAL RULES AND FORMATS

#### SECTION A

#### GENERAL RULES

**6.** Every profit and loss account must show the amount of a company's profit or loss on ordinary activities before taxation.