

SCHEDULE 2

BANKING COMPANIES: COMPANIES ACT INDIVIDUAL ACCOUNTS

PART 1

GENERAL RULES AND FORMATS

SECTION A

GENERAL RULES

1. Subject to the following provisions of this Part of this Schedule—
 - (a) every balance sheet of a company must show the items listed in the balance sheet format set out in Section B of this Part, and
 - (b) every profit and loss account must show the items listed in either of the profit and loss account formats in Section B.