

## SCHEDULE 2

### BANKING COMPANIES: COMPANIES ACT INDIVIDUAL ACCOUNTS

#### PART 1

#### GENERAL RULES AND FORMATS

##### SECTION A

##### GENERAL RULES

**9.—**(1) Assets must be shown under the relevant balance sheet headings even where the company has pledged them as security for its own liabilities or for those of third parties or has otherwise assigned them as security to third parties.

(2) A company may not include in its balance sheet assets pledged or otherwise assigned to it as security unless such assets are in the form of cash in the hands of the company.

(3) Assets acquired in the name of and on behalf of third parties must not be shown in the balance sheet.