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STATUTORY RULES OF NORTHERN IRELAND

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**1996 No. 179**

**Companies (Summary Financial Statement)  
Regulations (Northern Ireland) 1996**

**Part III**

**Form and content of summary financial statement**

**Companies and groups other than banking and insurance companies and groups**

**8.—(1)** The summary financial statement of a listed public company (other than a banking or insurance company) the directors of which are not required to prepare group accounts under Part VIII of the 1986 Order, shall be in the form, and contain the information, required by Schedule 1, so far as applicable to such a company.

(2) The summary financial statement of a listed public company (other than the parent company of a banking or insurance group) the directors of which are required to prepare group accounts under Part VIII of the 1986 Order, shall be in the form, and contain the information, required by Schedule 1, so far as applicable to such a company.