

Council Directive of 8 December 1986 on the annual accounts and consolidated accounts of banks and other financial institutions (86/635/EEC)

SECTION 6

**SPECIAL PROVISIONS RELATING TO CERTAIN
ITEMS IN THE PROFIT AND LOSS ACCOUNT**

Article 30

Article 27, item 3 (vertical layout)

Article 28, item B 2 (horizontal layout)

Income from shares and other variable-yield securities, from participating interests, and from shares in affiliated undertakings

This item shall comprise all dividends and other income from variable-yield securities, from participating interests and from shares in affiliated undertakings. Income from shares in investment companies shall also be included under this item.