

SCHEDULE 1

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

PART 3

NOTES TO THE ACCOUNTS

Information supplementing the balance sheet

Share capital and debentures

- 47.**—(1) The following information must be given with respect to the company's share capital—
- (a) where shares of more than one class have been allotted, the number and aggregate nominal value of shares of each class allotted, and
 - (b) where shares are held as treasury shares, the number and aggregate nominal value of the treasury shares and, where shares of more than one class have been allotted, the number and aggregate nominal value of the shares of each class held as treasury shares.
- (2) In the case of any part of the allotted share capital that consists of redeemable shares, the following information must be given—
- (a) the earliest and latest dates on which the company has power to redeem those shares,
 - (b) whether those shares must be redeemed in any event or are liable to be redeemed at the option of the company or of the shareholder, and
 - (c) whether any (and, if so, what) premium is payable on redemption.