

## SCHEDULE 2

### BANKING COMPANIES: COMPANIES ACT INDIVIDUAL ACCOUNTS

#### PART 1

#### GENERAL RULES AND FORMATS

##### SECTION A

##### GENERAL RULES

**4.—**(1) Any item required to be shown in a company's balance sheet or profit and loss account may be shown in greater detail than required by the particular format used.

(2) The balance sheet or profit and loss account may include an item representing or covering the amount of any asset or liability, income or expenditure not specifically covered by any of the items listed in the format used, save that none of the following may be treated as assets in any balance sheet—

- (a) preliminary expenses,
- (b) expenses of, and commission on, any issue of shares or debentures, and
- (c) costs of research.