

SCHEDULE 2

BANKING COMPANIES: COMPANIES ACT INDIVIDUAL ACCOUNTS

PART 3

NOTES TO THE ACCOUNTS

Information supplementing the profit and loss account

Sundry income and charges

90. Where any amount to be included in any of the following items is material, particulars must be given of each individual component of the figure, including an explanation of their nature and amount—

- (a) in format 1—
 - (i) items 7 and 10 (other operating income and charges),
 - (ii) items 18 and 19 (extraordinary income and charges);
- (b) in format 2—
 - (i) items A6 and B7 (other operating charges and income),
 - (ii) items A12 and B10 (extraordinary charges and income).