
STATUTORY INSTRUMENTS

1992 No. 3075

The Companies (Summary Financial Statement) Regulations 1992

Form and content of summary financial statements: Companies and groups other than banking and insurance companies and groups

7.—(1) The summary financial statement of a listed public company the directors of which are not required to prepare group accounts under Part VII of the 1985 Act, other than a banking or insurance company the directors of which have prepared accounts for the financial year in question in accordance with the special provisions of Part VII of the 1985 Act relating to banking and insurance companies, shall be in the form, and contain the information, required by Schedule 1 to these Regulations so far as applicable to such a company.

(2) The summary financial statement of a listed public company the directors of which are required to prepare group accounts under Part VII of the 1985 Act, other than the parent company of a banking or insurance group the directors of which have prepared accounts for the financial year in question in accordance with the special provisions of Part VII of the 1985 Act relating to banking and insurance groups, shall be in the form, and contain the information, required by Schedule 1 to these Regulations, so far as applicable to such a company.