

## SCHEDULE 1

### Form and Content of Accounts of Insurance Companies and Groups

#### PART I

##### Individual Accounts

##### Chapter iii

##### Notes to the Accounts

#### ***Information supplementing the balance sheet***

##### *Share capital and debentures*

**61.**—(1) If the company has issued any debentures during the financial year to which the accounts relate, the following information shall be given —

- (a) the reason for making the issue;
- (b) the classes of debentures issued; and
- (c) as respects each class of debentures, the amount issued and the consideration received by the company for the issue.

(2) Particulars of any redeemed debentures which the company has power to reissue shall also be given.

(3) Where any of the company's debentures are held by a nominee of or trustee for the company, the nominal amount of the debentures and the amount at which they are stated in the accounting records kept by the company in accordance with section 221 of this Act shall be stated.