

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

Details of indebtedness

69. If any fixed cumulative dividends on the company's shares are in arrear, there shall be stated —

- (a) the amount of the arrears; and
- (b) the period for which the dividends or, if there is more than one class, each class of them are in arrear.